

AGENDA

COMMITTEE ON ACCOUNTS, ENROLLMENT AND REVENUE ADMINISTRATION

May 18, 2021

**Aldermen O'Neil, Gamache,
Hirschmann, Barry, Terrio**

5:00 p.m.

**Online Virtual Meeting
Call +1 (646) 749-3122 and enter
Access Code: 427-560-173
when prompted**

1. Chairman O'Neil calls the meeting to order.
2. Due to the COVID-19/Coronavirus crisis and in accordance with Governor Sununu's Emergency Order #12 pursuant to Executive Order 2020-04, this Committee is authorized to meet electronically.
3. The Clerk calls the roll.
4. Update on the City's Revolving Loan Fund.
Gentlemen, what is your pleasure?
5. Communication from Michele Bogardus, Deputy Finance Officer, submitting Finance Department reports as follows:
 - Accounts Receivable over 90 days
 - Aging Report
 - Outstanding Receivables**Gentlemen, what is your pleasure?**
6. Communication from the Deputy Finance Officer, requesting authorization to write off the third quarter receivables identified.
Gentlemen, what is your pleasure?

7. Communication from Sharon Wickens, Finance Officer, regarding the City's Monthly Financial Report (unaudited) for the first ten months of fiscal year 2021.

Gentlemen, what is your pleasure?

TABLED ITEMS

(A motion is in order to remove any item from the table.)

8. Communication from Gregory Muller, Solicitor's Office, regarding Corcoran Environmental Services, Inc.
(Note: Updated communication from Gregory Muller sent under separate cover.)

9. If there is no further business, a motion is in order to adjourn.



Sharon Y. Wickens
Finance Officer

CITY OF MANCHESTER
Finance Department

May 7, 2021

Committee on Accounts, Enrollment & Revenue Administration
C/o Matthew Normand, City Clerk
One City Hall Plaza
Manchester, NH 03101

Dear Honorable Committee Members,

Attached for your review is a summary of the City's revolving and recovery loan accounts.

Respectfully submitted,

Sharon Wickens
Finance Officer

Enc.

REVOLVING & RECOVERY LOANS
5/7/2021

| Loan # | Revolving Loan - City | Original Loan Date | Original Loan Maturity Date | Original Loan Amount | Current Principal Balance | Current Interest Balance | Loan Activity |
|--------|------------------------------|--------------------|-----------------------------|----------------------|---------------------------|--------------------------|---------------|
| 1 | Cedar & Oak | 9/25/2008 | 1/1/2018 | \$41,000.00 | \$25,797.39 | \$0.00 | |
| 2 | Meax Inc | 5/29/2007 | 5/1/2019 | \$210,000.00 | \$89,454.61 | \$0.00 | |
| 3 | Lazy Nicks | 10/30/2009 | 10/30/2030 | \$40,000.00 | \$21,200.47 | \$0.00 | |
| 4 | Delisle Market | 1/28/2010 | 10/15/2020 | \$43,500.00 | \$23,706.42 | \$0.00 | |
| 5 | Delisle Market - Energy Loan | 1/28/2010 | 8/15/2020 | \$20,000.00 | \$12,601.35 | \$0.00 | |

SUMMARY NOTES:

Loans 1 thru 3 - Status current and in good standing.
Loans 4 & 5 - 60 days past due, sent to Solicitor's Office.

| Loan # | Revolving Loan - MDC | Original Loan Date | Loan Maturity Date | Original Loan Amount | Current Principal Balance | Current Interest Balance | Loan Activity |
|--------|---------------------------|--------------------|--------------------|----------------------|---------------------------|--------------------------|--|
| 6 | 844 Elm St | 12/12/2003 | 11/12/2018 | \$250,000.00 | \$73,505.01 | \$280.54 | |
| 7 | Germania Front | 1/20/2012 | 12/20/2022 | \$500,000.00 | \$93,087.55 | \$518.96 | |
| 8 | Ancient Fire Mead & Cider | 12/7/2017 | 12/15/2022 | \$50,000.00 | \$19,838.75 | \$82.68 | |
| 9 | To Share Brewing Company | 6/28/2018 | 7/15/2023 | \$40,000.00 | \$21,400.24 | \$111.46 | |
| 10 | Palace Theatre Trust | 1/24/2019 | 10/1/2029 | \$1,686,622.04 | \$1,686,622.04 | \$0.00 | Interest calculated quarterly on outstanding principal amount due; per diem rate equal to 2% per annum |

SUMMARY NOTES:

Loans 6 thru 10 - Status current and in good standing.

| Loan # | Recovery Loans - MDC | Original Loan Date | Loan Maturity Date | Original Loan Amount | Current Principal Balance | Current Interest Balance | Loan Activity |
|--------|--|--------------------|--------------------|----------------------|---------------------------|--------------------------|--------------------------------|
| 11 | JJD Central, LLC | 7/23/2020 | 10/1/2023 | \$15,000.00 | \$12,370.05 | \$21.62 | |
| 12 | Sawaya Enterprises, Inc | 7/23/2020 | 10/1/2025 | \$25,000.00 | \$23,010.77 | \$36.35 | |
| 13 | HS 1, LLC db/a Health Source of Manchester | 3/26/2021 | 3/1/2026 | \$25,000.00 | \$25,000.00 | \$41.67 | Payments to begin in July 2021 |

SUMMARY NOTES:

Loans 11 thru 13 - Status current and in good standing.



Sharon Y. Wickens
Finance Officer

Michele A. Bogardus
Deputy Finance Officer

CITY OF MANCHESTER
Finance Department

May 10, 2021

Committee on Accounts, Enrollment & Revenue Administration
c/o Matthew Normand, City Clerk
One City Hall Plaza
Manchester, NH 03101

Dear Honorable Committee Members,

Attached is a summary of the City's accounts receivable over 90 days as well as an aging report. Also included is a list of outstanding receivables that have been submitted to the City Solicitor for review and determination of collectability.

In summary outstanding receivables over 90 days totals \$698,542 out of \$1,666,230 billed. April's outstanding receivables totaled \$933,399 out of \$2,242,936 billed.

Please let me know if you have any questions or require further information.

Respectfully submitted,

Michele Bogardus
Deputy Finance Officer

Enc.

**Summary of Accounts Receivable Over 90 Days
by Department - with Previous Month's Comparative**

| Total Receivables Over 90 Days | | 5/10/2021 | | 4/8/2021 | |
|--|-------------|---------------|---------------|--------------|---|
| | Dept Code | Over 90 Days | Over 90 Days | Over 90 Days | Over 90 Days |
| Airport | 25 | \$ 43,323.29 | \$ 166,626.89 | | |
| EPD | 27 | \$ 3,998.05 | \$ 40.00 | | |
| Parking Department | 52 | \$ 24,373.03 | \$ 24,206.63 | | |
| Total Enterprise Funds | | \$ 71,694.37 | \$ 190,873.52 | | |
| Assessors | 2 | \$ 73,637.70 | \$ 133,684.22 | | |
| Central Fleet Management | 23 | \$ 2,182.15 | \$ 1,918.70 | | |
| Fire Department | 30 | \$ 260,732.96 | \$ 232,515.21 | | |
| Health Department | 41 | \$ 71,232.87 | \$ 71,232.87 | | |
| Highway | 50, 51 | \$ 112,992.79 | \$ 121,814.16 | | |
| Information Systems | 13 | \$ - | \$ - | | |
| Parks & Recreation | 65 | \$ 7.57 | \$ 97.57 | | |
| Police Department | 33,34,35,36 | \$ 97,379.14 | \$ 172,579.97 | | |
| Welfare Department | 60 | \$ 8,682.60 | \$ 8,682.60 | | |
| Total General Fund | | \$ 626,847.78 | \$ 742,525.30 | | |
| Grand Totals | | \$ 698,542.15 | \$ 933,398.82 | | |
| General Fund receivables over \$10,000 by customer | | | | | |
| Birch Hill Terrace | 2 | \$ 73,637.70 | \$ 133,684.22 | | Housing in Lieu of Taxes - Payment expect in June |
| NH Attorney General Office | 33 | \$ - | \$ 92,737.80 | | Police - Manchester Homeless Camp |
| Manchester Information Systems | 33 | \$ 12,562.00 | \$ - | | RMS Training |
| FEMA | 30 | \$ 222,230.14 | \$ 222,230.14 | | FEMA Reimbursement - In-process |
| FEMA | 33 | \$ 38,822.62 | \$ 44,702.62 | | FEMA Reimbursement - In-process |
| FEMA | 41 | \$ 70,270.50 | \$ 70,270.50 | | FEMA Reimbursement - In-process |
| FEMA | 50 | \$ 39,884.50 | \$ 39,884.50 | | FEMA Reimbursement - In-process |
| Corcoran Environmental | 50 | \$ 24,182.43 | \$ 24,182.43 | | Landfill Lease Payments - Referred to Solicitor |
| State of NH | 50 | \$ 32,208.96 | \$ 40,054.51 | | State of NH Grants - In-process |
| Salter School of Nursing | 52 | \$ 13,276.77 | \$ 13,086.18 | | Parking - Referred to Solicitor |
| Totals | | \$ 527,075.62 | \$ 680,832.90 | | |
| Total General Fund receivables over 90 days less over \$10,000 | | \$ 99,772.16 | \$ 61,692.40 | | |

Explanation of Charges

Housing in Lieu of Taxes - Payment expect in June
Police - Manchester Homeless Camp
RMS Training
FEMA Reimbursement - In-process
FEMA Reimbursement - In-process
FEMA Reimbursement - In-process
FEMA Reimbursement - In-process
Landfill Lease Payments - Referred to Solicitor
State of NH Grants - In-process
Parking - Referred to Solicitor

City of Manchester NH - Receivables
Over 90 Days as of 5/10/2021

| TYPE | CUST ID | NAME | TOTAL | CURRENT | 0-30 DAYS DUE | 31-60 DAYS DUE | 61-90 DAYS DUE | OVER 90 DAYS DUE |
|----------------------------------|---------|-------------------------|----------------------|---------------------|---------------------|----------------|---------------------|---------------------|
| 2 | 1533 | BIRCH HILL TERRACE | \$ 73,637.70 | \$ - | \$ - | \$ - | \$ - | \$ 73,637.70 |
| 2 - ASSESSORS TOTALS | | | \$ 73,637.70 | \$ - | \$ - | \$ - | \$ - | \$ 73,637.70 |
| 23 | 2507 | MANCHESTER HOUSING AUTH | \$ 4,558.55 | \$ 4,120.97 | \$ - | \$ - | \$ - | \$ 437.58 |
| 23 | 3124 | PINARD WASTE SYSTEM INC | \$ 1,604.65 | \$ 694.55 | \$ - | \$ - | \$ - | \$ 910.10 |
| 23 | 17451 | RYAN, MICHAEL | \$ 834.47 | \$ - | \$ - | \$ - | \$ - | \$ 834.47 |
| 23 - CENTRAL FLEET TOTALS | | | \$ 6,997.67 | \$ 4,815.52 | \$ - | \$ - | \$ - | \$ 2,182.15 |
| 25 | 32780 | AUGUSTE, PAUL R. | \$ 270.00 | \$ 135.00 | \$ - | \$ - | \$ - | \$ 135.00 |
| 25 | 30833 | COMCAST BUSINESS | \$ 3,909.15 | \$ - | \$ - | \$ - | \$ - | \$ 3,909.15 |
| 25 | 3651 | DELTA AIRLINES INC | \$ 14,291.54 | \$ - | \$ - | \$ - | \$ - | \$ 14,291.54 |
| 25 | 7519 | DOT-FAA/TSA-AMZ-110 | \$ 81,398.79 | \$ - | \$ 44,627.00 | 0.11 | \$ 27,098.03 | \$ 9,673.65 |
| 25 | 19916 | DTG OPERATIONS, INC | \$ 3,853.38 | \$ - | \$ - | \$ - | \$ - | \$ 3,853.38 |
| 25 | 22188 | DTG OPERATIONS, INC (TH | \$ 0.01 | \$ - | \$ - | \$ - | \$ - | \$ 0.01 |
| 25 | 20658 | ENDEAVOR AIR | \$ 3,201.51 | \$ - | \$ - | \$ - | \$ - | \$ 3,201.51 |
| 25 | 22993 | JITTA, BERNICE (BJ) | \$ 661.50 | \$ 405.00 | \$ - | \$ - | \$ - | \$ 256.50 |
| 25 | 16963 | NH LIQUOR COMMISSION | \$ 2,193.30 | \$ - | \$ - | \$ - | \$ - | \$ 2,193.30 |
| 25 | 27195 | SKYWEST | \$ 915.17 | \$ - | \$ - | \$ - | \$ - | \$ 915.17 |
| 25 | 4001 | STATE GRANTS | \$ 0.01 | \$ - | \$ - | \$ - | \$ - | \$ 0.01 |
| 25 | 24054 | TSA/HSTS01-15-H-CKP049 | \$ 24,470.35 | \$ 9,788.14 | \$ 4,894.00 | 0.07 | \$ 4,894.07 | \$ 4,894.07 |
| 25 - AIRPORT TOTALS | | | \$ 135,164.71 | \$ 10,328.14 | \$ 49,521.00 | \$ 0.18 | \$ 31,992.10 | \$ 43,323.29 |
| 27 | 3072 | A-BEE SEPTIC | \$ 1,387.84 | \$ 1,377.84 | \$ - | \$ - | \$ - | \$ 10.00 |
| 27 | 3117 | FELIX SEPTIC SERVICE | \$ 9,066.13 | \$ 5,118.08 | \$ - | \$ - | \$ - | \$ 3,948.05 |
| 27 | 10064 | SERVPRO OF MANCHESTER/D | \$ 40.00 | \$ - | \$ - | \$ - | \$ - | \$ 40.00 |
| 27 - EPD TOTALS | | | \$ 10,493.97 | \$ 6,495.92 | \$ - | \$ - | \$ - | \$ 3,998.05 |
| 30 | 32476 | 1037-1045 ELM ST LLC | \$ 1,080.00 | \$ - | \$ - | \$ - | \$ - | \$ 1,080.00 |
| 30 | 30148 | 1200 ELM STREET LLC. | \$ 1,080.00 | \$ - | \$ - | \$ - | \$ - | \$ 1,080.00 |
| 30 | 20018 | 168 MMK ST. LLC | \$ 1,080.00 | \$ - | \$ - | \$ - | \$ - | \$ 1,080.00 |
| 30 | 24447 | 252 WILLOW ST. LLC | \$ 540.00 | \$ - | \$ - | \$ - | \$ - | \$ 540.00 |
| 30 | 28454 | 300 GAY ST ACQUISITION | \$ 1,716.75 | \$ - | \$ - | \$ - | \$ - | \$ 1,716.75 |
| 30 | 16889 | 323 CONCORD STREET, LLC | \$ 679.06 | \$ - | \$ - | \$ - | \$ - | \$ 679.06 |
| 30 | 30122 | 79 CARL DR. REALTY, LLC | \$ 2,724.30 | \$ - | \$ - | \$ - | \$ - | \$ 2,724.30 |
| 30 | 3022 | 95 MARKET STREET ASSOCI | \$ 1,080.00 | \$ - | \$ - | \$ - | \$ - | \$ 1,080.00 |
| 30 | 32271 | 99 MANCHESTER ST LLC. | \$ 540.00 | \$ - | \$ - | \$ - | \$ - | \$ 540.00 |
| 30 | 32887 | ADT COMMERCIAL | \$ 120.16 | \$ 1.75 | \$ - | \$ - | \$ 1.75 | \$ 116.66 |
| 30 | 26388 | AIGEAN ALES | \$ 101.50 | \$ 1.50 | \$ - | \$ - | \$ - | \$ 100.00 |
| 30 | 32996 | ALBANY RD PERIMETER RD | \$ 1,080.00 | \$ - | \$ - | \$ - | \$ - | \$ 1,080.00 |
| 30 | 15675 | AMERICAN MEDICAL RESPON | \$ 1,529.79 | \$ 862.04 | \$ - | \$ - | \$ - | \$ 667.75 |

City of Manchester NH - Receivables
Over 90 Days as of 5/10/2021

| TYPE | CUST ID | NAME | TOTAL | CURRENT | 0-30 DAYS DUE | 31-60 DAYS DUE | 61-90 DAYS DUE | OVER 90 DAYS DUE |
|------|---------|-------------------------|---------------|------------|---------------|----------------|----------------|------------------|
| 30 | 10400 | BRADY SULLIVAN COMPANY | \$ 1,189.60 | 9.60 | \$ | \$ | \$ | \$ 1,180.00 |
| 30 | 30102 | BT PROPERTY LLC | \$ 1,620.00 | - | \$ | \$ | \$ | \$ 1,620.00 |
| 30 | 32299 | CAPSTONE REALTY GROUP L | \$ 548.10 | 8.10 | \$ | \$ | \$ | \$ 540.00 |
| 30 | 32930 | CENTURY LINK | \$ 104.50 | - | \$ | \$ | \$ | \$ 104.50 |
| 30 | 20019 | CLUB MANCHVEGAS | \$ 101.50 | 1.50 | \$ | \$ | \$ | \$ 100.00 |
| 30 | 32314 | COMMONWEALTH COLLECTIVE | \$ 1,080.00 | - | \$ | \$ | \$ | \$ 1,080.00 |
| 30 | 2748 | CVS ASSET PROTECTION SV | \$ 1,620.00 | - | \$ | \$ | \$ | \$ 1,620.00 |
| 30 | 32244 | ELECTRIC AVENUE | \$ 101.50 | 1.50 | \$ | \$ | \$ | \$ 100.00 |
| 30 | 8132-30 | FEMA | \$ 588,878.77 | 168,473.06 | \$ | \$ | \$ 198,175.57 | \$ 222,230.14 |
| 30 | 7901 | FERNANDO HILARION | \$ 540.00 | - | \$ | \$ | \$ | \$ 540.00 |
| 30 | 32576 | FINCH, RUTH | \$ 540.00 | - | \$ | \$ | \$ | \$ 540.00 |
| 30 | 17552 | FOUR FORTY HARVEY RD LL | \$ 540.00 | - | \$ | \$ | \$ | \$ 540.00 |
| 30 | 174 | GENERAL SERVICES ADM U | \$ 540.00 | - | \$ | \$ | \$ | \$ 540.00 |
| 30 | 27268 | GRANITE STATE COLLISION | \$ 540.00 | - | \$ | \$ | \$ | \$ 540.00 |
| 30 | 7966 | HARVEY INDUSTRIES | \$ 564.30 | - | \$ | \$ | \$ | \$ 564.30 |
| 30 | 4724 | J C PENNEY CORP, INC | \$ 548.10 | 8.10 | \$ | \$ | \$ | \$ 540.00 |
| 30 | 12818 | JUNE SEVENTH LLC | \$ 1,080.00 | - | \$ | \$ | \$ | \$ 1,080.00 |
| 30 | 30113 | LEROCQUE, KRISTINE | \$ 1,350.00 | - | \$ | \$ | \$ | \$ 1,350.00 |
| 30 | 30104 | LG OHI MANCHESTER LLC. | \$ 540.00 | - | \$ | \$ | \$ | \$ 540.00 |
| 30 | 31138 | LIBERTY UTILITIES | \$ 852.60 | 12.60 | \$ | \$ | \$ | \$ 840.00 |
| 30 | 27000 | LRNCT LLC | \$ 2,478.00 | 31.50 | \$ | \$ | \$ 31.50 | \$ 2,415.00 |
| 30 | 17580 | MAHMOTORIC, MUHAREM | \$ 1,620.00 | - | \$ | \$ | \$ | \$ 1,620.00 |
| 30 | 32268 | NOODZ | \$ 101.50 | 1.50 | \$ | \$ | \$ | \$ 100.00 |
| 30 | 31190 | NORTHLAND INVESTMENT CO | \$ 1,080.00 | - | \$ | \$ | \$ | \$ 1,080.00 |
| 30 | 668 | ODD FELLOWS BUILDING | \$ 540.00 | - | \$ | \$ | \$ | \$ 540.00 |
| 30 | 818 | PRESTIGE AUTO BODY | \$ 1,080.00 | - | \$ | \$ | \$ | \$ 1,080.00 |
| 30 | 28433 | PT DEVELOPMENT GROUP LL | \$ 1,080.00 | - | \$ | \$ | \$ | \$ 1,080.00 |
| 30 | 30375 | RITU'S SPICE UTSAV | \$ 101.50 | 1.50 | \$ | \$ | \$ | \$ 100.00 |
| 30 | 24982 | ROYAL INDIA | \$ 101.50 | 1.50 | \$ | \$ | \$ | \$ 100.00 |
| 30 | 33003 | SEASON'S ON ELM | \$ 101.50 | 1.50 | \$ | \$ | \$ | \$ 100.00 |
| 30 | 23356 | SED LLC | \$ 540.00 | - | \$ | \$ | \$ | \$ 540.00 |
| 30 | 30134 | SHAW NEW ASSOCIATES LLC | \$ 540.00 | - | \$ | \$ | \$ | \$ 540.00 |
| 30 | 7205 | SPRING HILL SUITES | \$ 1,080.00 | - | \$ | \$ | \$ | \$ 1,080.00 |
| 30 | 16677 | SUNBELT RENTALS | \$ 104.50 | - | \$ | \$ | \$ | \$ 104.50 |
| 30 | 22804 | THE MARTIAL ARTS ZONE | \$ 101.50 | 1.50 | \$ | \$ | \$ | \$ 100.00 |

City of Manchester NH - Receivables
Over 90 Days as of 5/10/2021

| TYPE | CUST ID | NAME | TOTAL | CURRENT | 0-30 DAYS DUE | 31-60 DAYS DUE | 61-90 DAYS DUE | OVER 90 DAYS DUE |
|-------------------------|---------|-------------------------|----------------------|----------------------|---------------|----------------|----------------------|----------------------|
| 30 | 14128 | WOODEDGE ESTATES | \$ 1,502.20 | \$ 22.20 | | \$ - | \$ - | \$ 1,480.00 |
| 30 - FIRE TOTALS | | | \$ 628,382.73 | \$ 169,440.95 | \$ - | \$ - | \$ 198,208.82 | \$ 260,732.96 |
| 33 | 21994 | CELLULAR FREEDOM, INC | \$ 24.60 | \$ 0.34 | | \$ - | \$ 0.34 | \$ 23.92 |
| 33 | 24764 | EZ APPLE REPAIRS PAWN L | \$ 1.36 | \$ - | | \$ - | \$ - | \$ 1.36 |
| 33 | 8132-33 | FEMA | \$ 38,822.62 | \$ - | | \$ - | \$ - | \$ 38,822.62 |
| 33 | 19086 | GOOD STILL | \$ 736.86 | \$ - | | \$ - | \$ - | \$ 736.86 |
| 33 | 40 | MANCHESTER INFORMATION | \$ 12,562.00 | \$ - | | \$ - | \$ - | \$ 12,562.00 |
| 33 | 2521 | MANCHESTER POLICE DEPT | \$ 19,806.65 | \$ 18,678.05 | | \$ - | \$ - | \$ 1,128.60 |
| 33 | 4301 | US DEPARTMENT OF JUSTIC | \$ 5,136.91 | \$ 4,811.16 | | \$ - | \$ - | \$ 325.75 |
| 34 | 32754 | ATLANTIC PAVING | \$ 4,075.75 | \$ - | | \$ - | \$ - | \$ 4,075.75 |
| 34 | 23724 | COMMUNICATION CONSTRU | \$ 18,158.67 | \$ 14,148.79 | | \$ - | \$ - | \$ 4,009.88 |
| 34 | 30650 | CONSOLIDATED COMMUNICAT | \$ 5,168.95 | \$ 3,578.25 | \$ 1,260.00 | \$ 0.75 | \$ - | \$ 329.95 |
| 34 | 29314 | DUBOIS TREE | \$ 238.00 | \$ - | | \$ - | \$ - | \$ 238.00 |
| 34 | 10987 | ERNIE'S EXCAVATION | \$ 12,005.32 | \$ 1,691.25 | \$ 1,629.00 | \$ 0.75 | \$ 2,521.50 | \$ 6,162.82 |
| 34 | 4313 | EVERSOURCE ENERGY (BEDF | \$ 2,135.25 | \$ 1,735.50 | | \$ - | \$ - | \$ 399.75 |
| 34 | 32878 | FRIENDS OF ANDREW YANG | \$ 476.00 | \$ - | | \$ - | \$ - | \$ 476.00 |
| 34 | 32541 | KNIGHTS EXCAVATION | \$ 855.50 | \$ - | | \$ - | \$ - | \$ 855.50 |
| 34 | 18609 | LIBERTY UTILITIES, INC | \$ 37,791.17 | \$ 23,294.04 | \$ 6,273.00 | \$ - | \$ 2,060.25 | \$ 6,163.88 |
| 34 | 3040 | MALL OF NEW HAMPSHIRE | \$ 238.00 | \$ - | | \$ - | \$ - | \$ 238.00 |
| 34 | 2539 | MANCHESTER HIGHWAY DEPT | \$ 25,215.00 | \$ 21,617.25 | \$ 738.00 | \$ - | \$ 1,937.25 | \$ 922.50 |
| 34 | 32934 | MANCHESTER KIDNEY CENTE | \$ 2,142.00 | \$ - | | \$ - | \$ - | \$ 2,142.00 |
| 34 | 5647 | MCGARVEY'S SALOON | \$ 258.00 | \$ - | | \$ - | \$ - | \$ 258.00 |
| 34 | 17616 | NBC NEWS | \$ 7,140.00 | \$ - | | \$ - | \$ - | \$ 7,140.00 |
| 34 | 33062 | NEWMANS EXCAVATION | \$ 246.00 | \$ - | | \$ - | \$ - | \$ 246.00 |
| 34 | 9601 | SIGN GALLERY | \$ 327.25 | \$ - | | \$ - | \$ - | \$ 327.25 |
| 34 | 32889 | SIRIUS XM | \$ 1,071.00 | \$ - | | \$ - | \$ - | \$ 1,071.00 |
| 34 | 15338 | TD BANK | \$ 3,536.25 | \$ - | | \$ - | \$ - | \$ 3,536.25 |
| 34 | 26740 | TWIN STATE UTILITIES | \$ 638.00 | \$ - | | \$ - | \$ - | \$ 638.00 |
| 34 | 29057 | VERACITY CONSTRUCTION | \$ 1,505.58 | \$ 3.94 | | \$ - | \$ 3.94 | \$ 1,497.70 |
| 34 | 10381 | WALMART | \$ 1,722.00 | \$ - | | \$ - | \$ - | \$ 1,722.00 |
| 34 | 24304 | WHISKEY'S 20 | \$ 1,290.00 | \$ - | | \$ - | \$ - | \$ 1,290.00 |
| 35 | 32548 | AAA | \$ 11.65 | \$ 0.15 | | \$ - | \$ 0.15 | \$ 11.35 |
| 35 | 30778 | BELLANTI, MICHAEL | \$ 14.20 | \$ 0.15 | | \$ - | \$ 0.15 | \$ 13.90 |
| 35 | 17349 | BOYLE, SHAUGHNESSY & CA | \$ 0.15 | \$ - | | \$ - | \$ - | \$ 0.15 |
| 35 | 31021 | CLAIMS MANAGEMENT RESOU | \$ 0.15 | \$ - | | \$ - | \$ - | \$ 0.15 |
| 35 | 16984 | GEICO BF/NJ CLAIMS | \$ 12.10 | \$ 0.15 | | \$ - | \$ 0.15 | \$ 11.80 |

City of Manchester NH - Receivables
Over 90 Days as of 5/10/2021

| TYPE | CUST ID | NAME | TOTAL | CURRENT | 0-30 DAYS DUE | 31-60 DAYS DUE | 61-90 DAYS DUE | OVER 90 DAYS DUE |
|--------------------|---------------|-------------------------|---------------|--------------|---------------|----------------|----------------|------------------|
| 35 | 20156 | INJURY LAW CENTER | \$ 0.45 | \$ - | \$ - | \$ - | \$ - | \$ 0.45 |
| 33, 34, 35, & 36 - | POLICE TOTALS | | \$ 203,363.39 | \$ 89,559.02 | \$ 9,900.00 | \$ 1.50 | \$ 6,523.73 | \$ 97,379.14 |
| 41 | 28345 | COMMUNITY HEALTH ACCESS | \$ 5,251.95 | \$ 4,289.58 | | | | \$ 962.37 |
| 41 | 8132-41 | FEMA | \$ 70,270.50 | \$ - | | | | \$ 70,270.50 |
| 41 - HEALTH TOTALS | | | \$ 75,522.45 | \$ 4,289.58 | \$ - | \$ - | \$ - | \$ 71,232.87 |
| 50 | 8018 | AHRENT, JEFFREY | \$ 269.38 | \$ - | | | | \$ 269.38 |
| 50 | 32661 | ANNIELYS, SEDA | \$ 1.00 | \$ - | | | | \$ 1.00 |
| 50 | 32051 | ASPROGIANNIS, STYLIANOS | \$ 82.04 | \$ - | | | | \$ 82.04 |
| 50 | 32987 | AVELLA, MICHAEL | \$ 0.26 | \$ - | | | | \$ 0.26 |
| 50 | 32975 | BAH, ABU | \$ 0.97 | \$ - | | | | \$ 0.97 |
| 50 | 32988 | BALDIZAN, FRANK | \$ 337.50 | \$ - | | | | \$ 337.50 |
| 50 | 32989 | BASHIR, REFAAT | \$ 87.01 | \$ 1.18 | | | 1.18 | \$ 84.65 |
| 50 | 32206 | BASSETT, SHANNA | \$ 277.97 | \$ - | | | | \$ 277.97 |
| 50 | 3321 | BEAULIEU LINDQUIST REAL | \$ 1.57 | \$ - | | | | \$ 1.57 |
| 50 | 32489 | BEDDINGTON, LINDA | \$ 29.26 | \$ - | | | | \$ 29.26 |
| 50 | 32376 | BELMAIN, AMBER | \$ 8.74 | \$ - | | | | \$ 8.74 |
| 50 | 18675 | BIRCH HILL TERRACE | \$ 8.54 | \$ - | | | | \$ 8.54 |
| 50 | 32530 | BLACK WATER FIRE PROTEC | \$ 126.25 | \$ - | | | | \$ 126.25 |
| 50 | 32123 | BRACCIO, ZENANDRE S. | \$ 193.84 | \$ - | | | | \$ 193.84 |
| 50 | 32585 | BROWN, JEREMY | \$ 12.54 | \$ - | | | | \$ 12.54 |
| 50 | 31636 | BUZZELL, JAMES | \$ 86.14 | \$ - | | | | \$ 86.14 |
| 50 | 32642 | CABALLERY CONSTRUCTION | \$ 53.81 | \$ - | | | | \$ 53.81 |
| 50 | 30199 | CASIANO, ANTHONY | \$ 115.64 | \$ - | | | | \$ 115.64 |
| 50 | 33140 | CHANG, HSIU | \$ 1.84 | \$ - | | | | \$ 1.84 |
| 50 | 32868 | CHENEVERT, PATTI | \$ 80.00 | \$ - | | | | \$ 80.00 |
| 50 | 32979 | CHRISTENSEN, CARL | \$ 0.42 | \$ - | | | | \$ 0.42 |
| 50 | 32286 | COLON, JOSE | \$ 69.27 | \$ - | | | | \$ 69.27 |
| 50 | 33005 | COOPER, ERIC | \$ 0.20 | \$ - | | | | \$ 0.20 |
| 50 | 10626 | CORCORAN ENVIRONMENTAL | \$ 24,182.43 | \$ - | | | | \$ 24,182.43 |
| 50 | 32757 | CORCORAN, JEFFREY | \$ 27.75 | \$ - | | | | \$ 27.75 |
| 50 | 31952 | CUMMINGS, STEPHEN | \$ 73.16 | \$ - | | | | \$ 73.16 |
| 50 | 32758 | CYR, SYNDEE | \$ 55.00 | \$ - | | | | \$ 55.00 |
| 50 | 11068 | DEBRIS DOCTORS, LLC | \$ 3.29 | \$ - | | | | \$ 3.29 |
| 50 | 33023 | DELISLE, VIVIAN | \$ 55.00 | \$ - | | | | \$ 55.00 |
| 50 | 33007 | DENIS, NICOLE | \$ 19.07 | \$ 0.26 | | | 0.26 | \$ 18.55 |
| 50 | 31953 | DESJARLAIS, STEPHEN | \$ 51.22 | \$ - | | | | \$ 51.22 |

City of Manchester NH - Receivables
Over 90 Days as of 5/10/2021

| TYPE | CUST ID | NAME | TOTAL | CURRENT | 0-30 DAYS DUE | 31-60 DAYS DUE | 61-90 DAYS DUE | OVER 90 DAYS DUE |
|------|---------|-------------------------|--------------|----------|---------------|----------------|----------------|------------------|
| 50 | 28282 | DICAMPO, MARK C. | \$ 7.62 | - | | \$ - | \$ - | \$ 7.62 |
| 50 | 32669 | DONOVAN, ADAM | \$ 0.15 | - | | \$ - | \$ - | \$ 0.15 |
| 50 | 28287 | DOUGLAS, THOMAS | \$ 18.60 | - | | \$ - | \$ - | \$ 18.60 |
| 50 | 32536 | DROUIN, JOHN | \$ 141.10 | - | | \$ - | \$ - | \$ 141.10 |
| 50 | 10353 | DUBE, MARK | \$ 0.39 | - | | \$ - | \$ - | \$ 0.39 |
| 50 | 7031 | DUPONT, PIERRE | \$ 0.34 | - | | \$ - | \$ - | \$ 0.34 |
| 50 | 30213 | DUTCH, JEFFREY | \$ 43.10 | - | | \$ - | \$ - | \$ 43.10 |
| 50 | 217 | EASTER SEALS NH INC | \$ 22.64 | 21.00 | | \$ - | \$ - | \$ 1.64 |
| 50 | 32980 | EASTMAN, CASSANDRA | \$ 24.56 | 0.33 | | \$ - | 0.33 | \$ 23.90 |
| 50 | 31144 | EAVES, JOSHUA | \$ 44.20 | - | | \$ - | \$ - | \$ 44.20 |
| 50 | 32524 | EVERGREEN MANAGEMENT GR | \$ 1,943.30 | 1,401.25 | \$ 534.00 | \$ 0.75 | \$ - | \$ 7.30 |
| 50 | 3127 | EVERSOURCE | \$ 942.47 | 920.75 | | \$ - | \$ - | \$ 21.72 |
| 50 | 33216 | FELT, WILLIAM | \$ 64.63 | 0.94 | | \$ - | 0.94 | \$ 62.75 |
| 50 | 8132-50 | FEMA | \$ 39,884.50 | - | | \$ - | \$ - | \$ 39,884.50 |
| 50 | 28837 | FITZGERALD, RYAN | \$ 62.08 | - | | \$ - | \$ - | \$ 62.08 |
| 50 | 33021 | FOURNIER, NOAH | \$ 136.78 | 1.88 | | \$ - | 1.88 | \$ 133.02 |
| 50 | 32675 | FREEMAN, JOE | \$ 109.95 | - | | \$ - | \$ - | \$ 109.95 |
| 50 | 32192 | FURMAN, DAVID | \$ 82.29 | - | | \$ - | \$ - | \$ 82.29 |
| 50 | 32348 | GADSBY, DAVID | \$ 64.90 | - | | \$ - | \$ - | \$ 64.90 |
| 50 | 32935 | GAGNON, JAMES | \$ 43.14 | 0.58 | | \$ - | 0.58 | \$ 41.98 |
| 50 | 33201 | GARCIA, SERGIO | \$ 25.61 | 0.37 | | \$ - | 0.37 | \$ 24.87 |
| 50 | 31599 | GAUDET, SCOTT J. | \$ 66.65 | - | | \$ - | \$ - | \$ 66.65 |
| 50 | 31031 | GAW, ADAM K. | \$ 192.74 | - | | \$ - | \$ - | \$ 192.74 |
| 50 | 29447 | GIBNEY, JOSEPH | \$ 42.30 | - | | \$ - | \$ - | \$ 42.30 |
| 50 | 27612 | GILES, JOSHUA | \$ 374.39 | - | | \$ - | \$ - | \$ 374.39 |
| 50 | 31954 | GINGRAS, ROBERTA | \$ 194.50 | - | | \$ - | \$ - | \$ 194.50 |
| 50 | 32982 | HALL, DEREK | \$ 0.08 | - | | \$ - | \$ - | \$ 0.08 |
| 50 | 3148 | HANOVER HILL SIDING | \$ 318.89 | 318.50 | | \$ - | \$ - | \$ 0.39 |
| 50 | 30200 | HANSON, MICHAEL THOMAS | \$ 44.22 | - | | \$ - | \$ - | \$ 44.22 |
| 50 | 31053 | HENDRICKS, JAMES | \$ 16.84 | - | | \$ - | \$ - | \$ 16.84 |
| 50 | 25408 | HERRON, DUSTIN | \$ 26.58 | - | | \$ - | \$ - | \$ 26.58 |
| 50 | 31533 | HILARY, HENRY | \$ 23.42 | - | | \$ - | \$ - | \$ 23.42 |
| 50 | 32370 | HINSE, BRYAN | \$ 219.90 | - | | \$ - | \$ - | \$ 219.90 |
| 50 | 33145 | HOOKER, KEN | \$ 113.15 | 1.60 | | \$ - | 1.60 | \$ 109.95 |
| 50 | 11438 | HOOKSETT PAVING CO | \$ 12.25 | - | | \$ - | \$ - | \$ 12.25 |

City of Manchester NH - Receivables
Over 90 Days as of 5/10/2021

| TYPE | CUST ID | NAME | TOTAL | CURRENT | 0-30 DAYS DUE | 31-60 DAYS DUE | 61-90 DAYS DUE | OVER 90 DAYS DUE |
|------|----------|--------------------------|--------------|--------------|---------------|----------------|----------------|------------------|
| 50 | 33110 | INO, ALEX | \$ 5.32 | \$ 0.08 | | \$ - | \$ 0.08 | \$ 5.16 |
| 50 | 33142 | IRELAND, MORGAN | \$ 35.25 | \$ 0.50 | | \$ - | \$ 0.50 | \$ 34.25 |
| 50 | 32936 | IRWIN, MICHAEL | \$ 1.26 | \$ - | | \$ - | \$ - | \$ 1.26 |
| 50 | 32516 | JACOME, AUGUSTUS | \$ 75.15 | \$ - | | \$ - | \$ - | \$ 75.15 |
| 50 | 32983 | JENSEN, AMY | \$ 42.24 | \$ 0.57 | | \$ - | \$ 0.57 | \$ 41.10 |
| 50 | 33200 | JOHNSON, CORDERO | \$ 70.81 | \$ 1.02 | | \$ - | \$ 1.02 | \$ 68.77 |
| 50 | 9473 | JONES, JOHN PAUL | \$ 0.76 | \$ - | | \$ - | \$ - | \$ 0.76 |
| 50 | 32676 | KARGBO, ALHAJI | \$ 64.90 | \$ - | | \$ - | \$ - | \$ 64.90 |
| 50 | 32255 | KHAN, CHOUDHARY | \$ 1.58 | \$ - | | \$ - | \$ - | \$ 1.58 |
| 50 | 32666 | LABRECQUE, PAUL | \$ 43.26 | \$ - | | \$ - | \$ - | \$ 43.26 |
| 50 | 33131 | LAINCY, JEAN | \$ 18.29 | \$ 0.26 | | \$ - | \$ 0.26 | \$ 17.77 |
| 50 | 32505 | LANDRY, BRANDON | \$ 26.72 | \$ - | | \$ - | \$ - | \$ 26.72 |
| 50 | 32482 | LECLERC, LELAND | \$ 39.80 | \$ - | | \$ - | \$ - | \$ 39.80 |
| 50 | 32724 | LEDGEVIEW COMMERCIAL PA | \$ 1,668.03 | \$ 1,661.75 | | \$ - | \$ - | \$ 6.28 |
| 50 | 31052 | LEMONS, KEVIN | \$ 71.10 | \$ - | | \$ - | \$ - | \$ 71.10 |
| 50 | 18609-50 | LIBERTY UTILITIES, INC | \$ 3,534.14 | \$ 1,522.73 | | \$ - | \$ 12.14 | \$ 1,999.27 |
| 50 | 17579 | LODI TRUST | \$ 56.83 | \$ - | | \$ - | \$ - | \$ 56.83 |
| 50 | 32483 | LOGIACCCO, FRANCESCO | \$ 13.33 | \$ - | | \$ - | \$ - | \$ 13.33 |
| 50 | 24278 | LOGICO PROPERTIES, LLC | \$ 352.93 | \$ 351.75 | | \$ - | \$ - | \$ 1.18 |
| 50 | 28432 | LUCERO, JEFFREY | \$ 61.16 | \$ - | | \$ - | \$ - | \$ 61.16 |
| 50 | 32283 | MACDONALD, STANLEY | \$ 319.37 | \$ 3.73 | | \$ - | \$ 3.73 | \$ 311.91 |
| 50 | 2545 | MANCHESTER FACILITIES D | \$ 254.00 | \$ - | | \$ - | \$ - | \$ 254.00 |
| 50 | 11485 | MANCHESTER PARKING DIVI | \$ 4,650.33 | \$ 3,985.66 | | \$ - | \$ - | \$ 664.67 |
| 50 | 2572 | MANCHESTER TRANSIT AUTH | \$ 7,829.26 | \$ 7,404.14 | | \$ - | \$ - | \$ 425.12 |
| 50 | 2557 | MANCHESTER WATER WORKS | \$ 48,033.67 | \$ 44,369.27 | | \$ - | \$ 554.57 | \$ 3,109.83 |
| 50 | 32522 | MAROTTO, DAVID | \$ 103.35 | \$ - | | \$ - | \$ - | \$ 103.35 |
| 50 | 32778 | MARSH, KELLY | \$ 30.00 | \$ - | | \$ - | \$ - | \$ 30.00 |
| 50 | 32385 | MARTINEZ, CHRISTINE | \$ 85.01 | \$ - | | \$ - | \$ - | \$ 85.01 |
| 50 | 21532 | MCCORMACK, BRYAN | \$ 227.56 | \$ - | | \$ - | \$ - | \$ 227.56 |
| 50 | 8659 | MCLAURIN ENTERPRISE | \$ 2,980.73 | \$ 2,931.75 | | \$ - | \$ - | \$ 48.98 |
| 50 | 32977 | MEDIC, MELIHA | \$ 1.47 | \$ - | | \$ - | \$ - | \$ 1.47 |
| 50 | 16490 | METROPOLIS PROPERTY MAN | \$ 748.02 | \$ 747.00 | | \$ - | \$ - | \$ 1.02 |
| 50 | 21692 | MILL CITY ENERGY MICHAEL | \$ 94.13 | \$ 91.00 | | \$ - | \$ - | \$ 3.13 |
| 50 | 31641 | MILTNER, ERIC | \$ 27.40 | \$ - | | \$ - | \$ - | \$ 27.40 |
| 50 | 32960 | MOORE, BRUCE | \$ 4.76 | \$ - | | \$ - | \$ 0.68 | \$ 4.08 |

City of Manchester NH - Receivables
Over 90 Days as of 5/10/2021

| TYPE | CUST ID | NAME | TOTAL | CURRENT | 0-30 DAYS DUE | 31-60 DAYS DUE | 61-90 DAYS DUE | OVER 90 DAYS DUE |
|------|---------|-------------------------|---------------|-----------|---------------|----------------|----------------|------------------|
| 50 | 32942 | PERKINS, JOHN | \$ 0.18 | - | | \$ - | \$ - | \$ 0.18 |
| 50 | 11819 | PETERSON, JAMES | \$ 108.54 | - | | \$ - | \$ - | \$ 108.54 |
| 50 | 30072 | PIERSON, JASON | \$ 48.44 | - | | \$ - | \$ - | \$ 48.44 |
| 50 | 29310 | POLTACK, GARRETT | \$ 98.00 | - | | \$ - | \$ - | \$ 98.00 |
| 50 | 30231 | PRO LINE COMPANIES, LLC | \$ 5,858.64 | 5,680.66 | | \$ - | \$ 2.60 | \$ 175.38 |
| 50 | 8825 | PROVENCHER, PAUL R JR | \$ 0.50 | - | | \$ - | \$ - | \$ 0.50 |
| 50 | 31767 | PRUSUTAM, NEPAL | \$ 119.26 | - | | \$ - | \$ - | \$ 119.26 |
| 50 | 33022 | RAFAT, KAREEM | \$ 0.10 | - | | \$ - | \$ - | \$ 0.10 |
| 50 | 30809 | RAYMOND, JAMES | \$ 61.88 | - | | \$ - | \$ - | \$ 61.88 |
| 50 | 33143 | REAGAN, RYAN | \$ 42.65 | 0.60 | | \$ - | \$ 0.60 | \$ 41.45 |
| 50 | 8908 | REMILLARD, RONALD L | \$ 212.22 | 93.22 | \$ 87.00 | \$ 0.50 | \$ - | \$ 31.50 |
| 50 | 33125 | RIVERA, JOSHUA | \$ 48.54 | 0.26 | | \$ - | \$ 0.26 | \$ 48.02 |
| 50 | 32269 | ROBICHAUD, DENNIS | \$ 115.46 | - | | \$ - | \$ - | \$ 115.46 |
| 50 | 31187 | ROBINSON, JOSHUA | \$ 151.79 | - | | \$ - | \$ - | \$ 151.79 |
| 50 | 33160 | ROCCA, DAVID | \$ 30.82 | 0.44 | | \$ - | \$ 0.44 | \$ 29.94 |
| 50 | 33219 | ROCKHOLT, JACK | \$ 48.67 | 0.71 | | \$ - | \$ 0.71 | \$ 47.25 |
| 50 | 32411 | ROCKWELL, DANA | \$ 0.36 | - | | \$ - | \$ - | \$ 0.36 |
| 50 | 33146 | ROSSMAN, ALEXEXIS | \$ 5.32 | 0.08 | | \$ - | \$ 0.08 | \$ 5.16 |
| 50 | 32908 | RUIZ, JORGE | \$ 180.00 | - | | \$ - | \$ - | \$ 180.00 |
| 50 | 31009 | SAFARI CONSTRUCTION MGM | \$ 5.25 | - | | \$ - | \$ - | \$ 5.25 |
| 50 | 32911 | SALAMANCA, JESUS | \$ 166.25 | - | | \$ - | \$ - | \$ 166.25 |
| 50 | 32997 | SAMPLE, JOSEPH R. | \$ 142.14 | 1.52 | | \$ - | \$ 1.52 | \$ 139.10 |
| 50 | 29629 | SANDBURY, NATHAN | \$ 246.20 | - | | \$ - | \$ - | \$ 246.20 |
| 50 | 29448 | SCHUNEMANN, DAVID | \$ 92.55 | - | | \$ - | \$ - | \$ 92.55 |
| 50 | 32478 | SCI EXCAVATING LLC. | \$ 1,243.82 | 16.71 | | \$ - | \$ 16.71 | \$ 1,210.40 |
| 50 | 32401 | SEGLAH, CLEMENCE | \$ 1.16 | - | | \$ - | \$ - | \$ 1.16 |
| 50 | 32909 | SHABAKA, SHERIF | \$ 77.00 | - | | \$ - | \$ - | \$ 77.00 |
| 50 | 32962 | SHEGANI, ALBI | \$ 29.37 | 0.39 | | \$ - | \$ 0.39 | \$ 28.59 |
| 50 | 32741 | SILVENT, JOHN | \$ 70.85 | - | | \$ - | \$ - | \$ 70.85 |
| 50 | 8277 | ST CYR, JOSEPH | \$ 107.83 | 103.25 | | \$ - | \$ - | \$ 4.58 |
| 50 | 33217 | STANLEY, SEAN | \$ 43.78 | 0.64 | | \$ - | \$ 0.64 | \$ 42.50 |
| 50 | 4091 | STATE OF NEW HAMPSHIRE | \$ 345,504.88 | 26,982.66 | \$ 10,140.00 | \$ 0.77 | \$ 276,172.49 | \$ 32,208.96 |
| 50 | 33137 | STERN, MICHAEL | \$ 0.26 | - | | \$ - | \$ - | \$ 0.26 |
| 50 | 8041 | SYKES, WILLIAM | \$ 0.25 | - | | \$ - | \$ - | \$ 0.25 |
| 50 | 32746 | TIERNEY, DOUGLAS | \$ 35.27 | - | | \$ - | \$ - | \$ 35.27 |

City of Manchester NH - Receivables
Over 90 Days as of 5/10/2021

| TYPE | CUST ID | NAME | TOTAL | CURRENT | 0-30 DAYS DUE | 31-60 DAYS DUE | 61-90 DAYS DUE | OVER 90 DAYS DUE |
|-------------------------------------|---------|-------------------------|----------------------|---------------------|---------------------|----------------|----------------------|----------------------|
| 50 | 31855 | TOSADO-NIEVES, PABLO | \$ 107.25 | \$ - | | \$ - | \$ - | \$ 107.25 |
| 50 | 32992 | TRIPP, STEVEN DALLAS JR | \$ 0.18 | \$ - | | \$ - | \$ - | \$ 0.18 |
| 50 | 33275 | TRUDEL, SCOTT | \$ 31.72 | \$ 0.47 | | \$ - | \$ - | \$ 31.25 |
| 50 | 32480 | TURSKI, TODD | \$ 103.03 | \$ 1.28 | | \$ - | \$ 1.28 | \$ 100.47 |
| 50 | 29627 | TWIN STATE PROP. MAINT | \$ 166.16 | \$ - | | \$ - | \$ - | \$ 166.16 |
| 50 | 19620 | VEILLEUX, DAVID | \$ 1.26 | \$ - | | \$ - | \$ - | \$ 1.26 |
| 50 | 32570 | WEARE, DAVID | \$ 0.26 | \$ - | | \$ - | \$ - | \$ 0.26 |
| 50 | 28289 | WHITEMAN, LACY | \$ 6.44 | \$ - | | \$ - | \$ - | \$ 6.44 |
| 50 | 28777 | WORSLEY, MICHAEL K | \$ 9.64 | \$ - | | \$ - | \$ - | \$ 9.64 |
| 50 | 31030 | YOUNG, DAVID | \$ 34.18 | \$ - | | \$ - | \$ - | \$ 34.18 |
| 50 | 27869 | YOUNG, NOAH C | \$ 230.70 | \$ - | | \$ - | \$ - | \$ 230.70 |
| 50 | 32947 | ZENANDRE, BRACCIO | \$ 180.36 | \$ 2.42 | | \$ - | \$ 2.42 | \$ 175.52 |
| 50 | 32407 | ZLOTRG, ALDIN | \$ 197.75 | \$ - | | \$ - | \$ - | \$ 197.75 |
| 51 | 32509 | CCMSI | \$ 3.35 | \$ - | | \$ - | \$ - | \$ 3.35 |
| 50 & 51 - HIGHWAY TOTALS | | | \$ 499,161.80 | \$ 98,625.16 | \$ 10,761.00 | \$ 2.02 | \$ 276,780.83 | \$ 112,992.79 |
| 52 | 26464 | ANDERSON, MELISSA | \$ 120.90 | \$ - | | \$ - | \$ - | \$ 120.90 |
| 52 | 31834 | ANDREW, CLAUS J. | \$ 255.00 | \$ - | | \$ - | \$ - | \$ 255.00 |
| 52 | 27681 | BENOIT, JESSICA | \$ 120.00 | \$ - | | \$ - | \$ - | \$ 120.00 |
| 52 | 15146 | BERGERON, ROLAND | \$ 120.00 | \$ - | | \$ - | \$ - | \$ 120.00 |
| 52 | 29008 | BLUER, JOSHUA | \$ 111.66 | \$ - | | \$ - | \$ - | \$ 111.66 |
| 52 | 29663 | BRASWELL, LAKEISHA | \$ 110.63 | \$ - | | \$ - | \$ - | \$ 110.63 |
| 52 | 33151 | BROWN, ERIC | \$ 165.00 | \$ - | | \$ - | \$ 55.00 | \$ 110.00 |
| 52 | 31542 | BYRNE, KAREN | \$ 113.32 | \$ - | | \$ - | \$ - | \$ 113.32 |
| 52 | 25382 | CALIFARNO, SHARON | \$ 110.00 | \$ - | | \$ - | \$ - | \$ 110.00 |
| 52 | 16680 | CAVANAUGH, TIFFANY | \$ 55.00 | \$ - | | \$ - | \$ - | \$ 55.00 |
| 52 | 23588 | CONSTANT, RYAN | \$ 150.00 | \$ - | | \$ - | \$ - | \$ 150.00 |
| 52 | 12388 | COZZENS, MARY | \$ 120.00 | \$ - | | \$ - | \$ - | \$ 120.00 |
| 52 | 27683 | CROWLEY, BRIAN | \$ 55.00 | \$ - | | \$ - | \$ - | \$ 55.00 |
| 52 | 29721 | CRUZ, ZAMAIRA | \$ 55.00 | \$ - | | \$ - | \$ - | \$ 55.00 |
| 52 | 27905 | DEFABIO, DEBRA | \$ 120.00 | \$ - | | \$ - | \$ - | \$ 120.00 |
| 52 | 31157 | DEKORNE, CATHERINE | \$ 120.00 | \$ - | | \$ - | \$ - | \$ 120.00 |
| 52 | 30960 | DIETER, DAVID | \$ 121.80 | \$ - | | \$ - | \$ - | \$ 121.80 |
| 52 | 27343 | EMERSON, SAMANTHA | \$ 110.00 | \$ - | | \$ - | \$ - | \$ 110.00 |
| 52 | 32969 | FARGO, MICHAEL | \$ 225.81 | \$ - | | \$ - | \$ - | \$ 225.81 |
| 52 | 8132-52 | FEMA | \$ 417.96 | \$ - | | \$ - | \$ - | \$ 417.96 |
| 52 | 26745 | FORREST TIMOTHY | \$ 200.00 | \$ - | | \$ - | \$ - | \$ 200.00 |

City of Manchester NH - Receivables
Over 90 Days as of 5/10/2021

| TYPE | CUST ID | NAME | TOTAL | CURRENT | 0-30 DAYS DUE | 31-60 DAYS DUE | 61-90 DAYS DUE | OVER 90 DAYS DUE |
|------|---------|-----------------------|-----------|---------|---------------|----------------|----------------|------------------|
| 52 | 32913 | FOWLER, JESSIE | \$ 226.64 | \$ 3.32 | | \$ - | \$ 2.49 | \$ 220.83 |
| 52 | 32561 | GAINOR, EDWARD | \$ 150.00 | \$ - | | \$ - | \$ - | \$ 150.00 |
| 52 | 32248 | GALGANO, MICHAEL | \$ 165.00 | \$ - | | \$ - | \$ - | \$ 165.00 |
| 52 | 25506 | GARNEAU, MARK | \$ 170.00 | \$ - | | \$ - | \$ - | \$ 170.00 |
| 52 | 20842 | GRICE, THOMAS | \$ 113.32 | \$ - | | \$ - | \$ - | \$ 113.32 |
| 52 | 33234 | HARRINGTON, IRENE | \$ 85.00 | \$ - | | \$ - | \$ - | \$ 85.00 |
| 52 | 13921 | JANELLE, PETER | \$ 170.00 | \$ - | | \$ - | \$ - | \$ 170.00 |
| 52 | 29554 | JEBUR, DIYAR | \$ 165.00 | \$ - | | \$ - | \$ - | \$ 165.00 |
| 52 | 31900 | JOHNSON, ERIN N. | \$ 255.00 | \$ - | | \$ - | \$ - | \$ 255.00 |
| 52 | 31169 | JOHNSON, JASON | \$ 170.00 | \$ - | | \$ - | \$ - | \$ 170.00 |
| 52 | 6384 | JOHNSON, KAREN | \$ 85.00 | \$ - | | \$ - | \$ - | \$ 85.00 |
| 52 | 32651 | JUST, ASHLEY | \$ 85.00 | \$ - | | \$ - | \$ - | \$ 85.00 |
| 52 | 30187 | KEANE, EMILY | \$ 114.15 | \$ - | | \$ - | \$ - | \$ 114.15 |
| 52 | 29525 | KELLY, EDWARD | \$ 165.00 | \$ - | | \$ - | \$ - | \$ 165.00 |
| 52 | 32249 | LLAMA, FRANK III | \$ 111.66 | \$ - | | \$ - | \$ - | \$ 111.66 |
| 52 | 29557 | LORENA'S CANTINA | \$ 113.30 | \$ - | | \$ - | \$ - | \$ 113.30 |
| 52 | 27481 | LOURES, SAMANTHA | \$ 56.66 | \$ - | | \$ - | \$ - | \$ 56.66 |
| 52 | 32787 | MACLAUGHLIN, VICTORIA | \$ 60.00 | \$ - | | \$ - | \$ - | \$ 60.00 |
| 52 | 32761 | MADHUMITHA, GOKA | \$ 85.00 | \$ - | | \$ - | \$ - | \$ 85.00 |
| 52 | 31989 | MARTIN, MIRANDA | \$ 255.00 | \$ - | | \$ - | \$ - | \$ 255.00 |
| 52 | 32287 | MCCARTHY, JAMES | \$ 85.00 | \$ - | | \$ - | \$ - | \$ 85.00 |
| 52 | 28527 | MCKENZIE, BRANDON | \$ 120.00 | \$ - | | \$ - | \$ - | \$ 120.00 |
| 52 | 30420 | MCKINNEY, MONICA | \$ 60.00 | \$ - | | \$ - | \$ - | \$ 60.00 |
| 52 | 32764 | MILLER, LEE | \$ 60.00 | \$ - | | \$ - | \$ - | \$ 60.00 |
| 52 | 28520 | MONTEAGUDO, YASBEL | \$ 167.36 | \$ - | | \$ - | \$ - | \$ 167.36 |
| 52 | 29558 | MORENO, CHRISTIAN | \$ 165.00 | \$ - | | \$ - | \$ - | \$ 165.00 |
| 52 | 31723 | NAZARALI, MILA | \$ 62.70 | \$ - | | \$ - | \$ - | \$ 62.70 |
| 52 | 31297 | OGLEBAY, MISSY | \$ 60.00 | \$ - | | \$ - | \$ - | \$ 60.00 |
| 52 | 18443 | OTIS, MARK | \$ 55.00 | \$ - | | \$ - | \$ - | \$ 55.00 |
| 52 | 26744 | PACKARD, DEREK | \$ 255.00 | \$ - | | \$ - | \$ - | \$ 255.00 |
| 52 | 32291 | PALAZZO, ELIZABETH | \$ 220.00 | \$ - | | \$ - | \$ - | \$ 220.00 |
| 52 | 32045 | PALAZZOLA, JESSICA | \$ 85.00 | \$ - | | \$ - | \$ - | \$ 85.00 |
| 52 | 32616 | PAOLINI, LISA | \$ 340.00 | \$ - | | \$ - | \$ - | \$ 340.00 |
| 52 | 32183 | PEREIRA, JUSTIN | \$ 180.00 | \$ - | | \$ - | \$ - | \$ 180.00 |
| 52 | 25578 | PHILLIPS, MAGGIE | \$ 340.00 | \$ - | | \$ - | \$ - | \$ 340.00 |

City of Manchester NH - Receivables
Over 90 Days as of 5/10/2021

| TYPE | CUST ID | NAME | TOTAL | CURRENT | 0-30 DAYS DUE | 31-60 DAYS DUE | 61-90 DAYS DUE | OVER 90 DAYS DUE |
|---|---------|-------------------------|-----------------|------------|---------------|----------------|----------------|------------------|
| 52 | 32612 | PRM-RGM, LLC | \$ 510.00 | - | \$ - | \$ - | \$ - | \$ 510.00 |
| 52 | 31427 | PROVENCHER, EMILY | \$ 170.00 | - | \$ - | \$ - | \$ - | \$ 170.00 |
| 52 | 27051 | RABEAH, SARMED | \$ 170.00 | - | \$ - | \$ - | \$ - | \$ 170.00 |
| 52 | 31830 | RATCHFORD, ASHLEY | \$ 85.00 | - | \$ - | \$ - | \$ - | \$ 85.00 |
| 52 | 32282 | RICE, PATRICIA | \$ 42.50 | - | \$ - | \$ - | \$ - | \$ 42.50 |
| 52 | 31786 | RITCHE, JENNI | \$ 180.00 | - | \$ - | \$ - | \$ - | \$ 180.00 |
| 52 | 19825 | SALTER SCHOOL OF NURSIN | \$ 13,657.95 | 190.59 | \$ - | \$ 190.59 | \$ 13,276.77 | \$ 13,276.77 |
| 52 | 33171 | SANSON, ELISABETH | \$ 170.00 | - | \$ - | \$ - | \$ - | \$ 170.00 |
| 52 | 30169 | SEWELL, JIMMY | \$ 110.00 | - | \$ - | \$ - | \$ - | \$ 110.00 |
| 52 | 30959 | SOUICY, JOEL | \$ 425.00 | - | \$ - | \$ - | \$ - | \$ 425.00 |
| 52 | 29521 | ST. JOHN, MARY | \$ 165.00 | - | \$ - | \$ - | \$ - | \$ 165.00 |
| 52 | 32563 | STONE, LISA | \$ 55.00 | - | \$ - | \$ - | \$ - | \$ 55.00 |
| 52 | 11528 | STRANGE, KAT | \$ 190.80 | - | \$ - | \$ - | \$ - | \$ 190.80 |
| 52 | 20625 | STUART, MARK | \$ 110.00 | - | \$ - | \$ - | \$ - | \$ 110.00 |
| 52 | 26867 | TOBIN, SHAWN | \$ 170.00 | - | \$ - | \$ - | \$ - | \$ 170.00 |
| 52 | 32341 | TROIANI, GAYLE | \$ 60.90 | - | \$ - | \$ - | \$ - | \$ 60.90 |
| 52 | 31933 | TSERONIS, ALEXANDRA | \$ 255.00 | - | \$ - | \$ - | \$ - | \$ 255.00 |
| 52 | 25595 | TSERONIS, ERIN | \$ 255.00 | - | \$ - | \$ - | \$ - | \$ 255.00 |
| 52 - PARKING TOTALS | | | \$ 24,815.02 | 193.91 | \$ - | \$ 248.08 | \$ 24,373.03 | \$ 24,373.03 |
| 60 | 8132-60 | FEMA | \$ 8,682.60 | - | \$ - | \$ - | \$ 8,682.60 | \$ 8,682.60 |
| 60 - WELFARE TOTALS | | | \$ 8,682.60 | - | \$ - | \$ - | \$ 8,682.60 | \$ 8,682.60 |
| 65 | 3575 | MANCHESTER REGIONAL YOU | \$ 7.92 | 0.35 | \$ - | \$ - | \$ - | \$ 7.57 |
| 65 - PARKS & RECREATION TOTALS | | | \$ 7.92 | 0.35 | \$ - | \$ - | \$ - | \$ 7.57 |
| GRAND TOTALS | | | \$ 1,666,229.96 | 383,748.55 | \$ 70,182.00 | \$ 3.70 | \$ 513,753.56 | \$ 698,542.15 |

Submission for Solicitors Review
Account in Collections

**City of Manchester - Accounts Receivable
Submissions for Solicitor's Review**

| Sent to Solicitor | Dept | Customer Name | Cust # | Invoice # | Invoice Dates | Original Amount | Remaining Balance | Finance Charges | Total Outstanding | Explanation / Determination |
|----------------------|---------|--------------------------|--------|-------------------|----------------------|--------------------|----------------------|--------------------|----------------------|--|
| 5/8/2017 | CE | Mateo, Ernesto B | 24593 | 9988634 | 11/25/2015 | \$ 1,145.00 | \$ 1,145.00 | \$ 206.16 | \$ 1,351.16 | \$500 Bail Payment Received 7/22/19 |
| 3/29/2018 | CE | Ahmedamin, Sandra | 29012 | 1011955 | 7/17/2017 | \$ 1,150.00 | \$ 1,150.00 | \$ 86.25 | \$ 1,236.25 | Paying court approved \$50/month payment until full debt satisfied. |
| 4/27/2018 | CE | Panourgias, Maria | 28332 | 1009337 | 5/12/2017 | \$ 1,580.00 | \$ 1,580.00 | \$ 165.90 | \$ 1,745.90 | 3/9/20 \$200 Overdue payment received. Paying court approved \$50/month payment until full debt satisfied. |
| 2/6/2020 | Fire | LRNCT, LLC | 27000 | 1039590 | 8/16/2019 | \$ 2,100.00 | \$ 2,100.00 | \$ 126.00 | \$ 2,226.00 | Bankruptcy - Write-off recommend |
| | Highway | Corcoran Environmental | 10626 | Numerous Invoices | 1/6/2010 - 6/28/2010 | \$ 29,250.00 | \$ 24,182.43 | \$ - | \$ 24,182.43 | Write-off recommend |
| 4/8/2021 | Parking | Salter School of Nursing | 19825 | Numerous Invoices | 7/9/20 - 9/1/20 | \$ 12,705.00 | \$ 12,705.00 | \$ 952.95 | \$ 13,657.95 | Bankruptcy |
| 1/22/2021 | Police | Veracity Construction | 29057 | 1028365 & 1029153 | 9/19/18 & 10/3/18 | \$ 1,422.50 | \$ 1,422.50 | \$ 75.20 | \$ 1,497.70 | Bankruptcy - Write-off recommend |

All accounts determined to be uncollectable by collections >\$1,000 sent to City Solicitor



Sharon Y. Wickens
Finance Officer

Michele A. Bogardus
Deputy Finance Officer

CITY OF MANCHESTER
Finance Department

May 10, 2021

Committee on Accounts, Enrollment & Revenue Administration
C/o Matthew Normand, City Clerk
One City Hall Plaza
Manchester, NH 03101

RE: 3rd Quarter Fiscal Year 2021 Write-off List

Dear Honorable Committee Members,

Attached are the write-off submissions for the 3rd quarter of fiscal year 2021. These Highway, EPD and Parking Department customers were sent to collections, but all efforts to collect have been exhausted. After review by the Solicitor's office it was determined that these receivables have exceeded the statute of limitations and therefore should be written-off.

The MFD and MPD customers filed for bankruptcy and after review by solicitors it was determined both estates have no identifiable assets to satisfy unsecured creditors so the City will not receive an allocation and therefore should be written-off.

Every effort is made to collect receivables however some inevitably become uncollectable and must be written-off in accordance with Generally Acceptable Accounting Practices (GAAP). We request authorization to write these receivables off.

Please let me know if you have any questions or require further information.

Respectfully submitted,

Michele Bogardus
Deputy Finance Officer

Enc.

City of Manchester
Accounts Receivable
Write-Offs - 3rd Qtr FY21

| Dept. | Customer Name | Customer # | Invoice #(s) | Invoice Date | Invoice Original Amount | Invoice Open Amount | Invoice Total Amount Due | Recommendation |
|------------------------|------------------------------|------------|--------------|--------------|-------------------------|---------------------|--------------------------|---|
| Highway: | | | | | | | | |
| DROP OFF CTR | CASIANO, ANTHONY | 30199 | 1017442 | 11/20/2017 | \$ 98.00 | \$ 98.00 | \$ 98.00 | All efforts to collect are exhausted, reviewed by solicitors, write-off recommended |
| DROP OFF CTR | DICAMPO, MARK C. | 28282 | 1009158 | 5/8/2017 | 6.00 | 6.00 | 6.00 | |
| DROP OFF CTR | DUTCH, JEFFREY | 30213 | 1017533 | 11/27/2017 | 36.50 | 36.50 | 36.50 | |
| DROP OFF CTR | FITZGERALD, RYAN | 28637 | 1010965 | 6/26/2017 | 49.50 | 49.50 | 49.50 | |
| DROP OFF CTR | GIBNEY, JOSEPH | 29447 | 1013423 | 8/28/2017 | 34.50 | 34.50 | 34.50 | |
| DROP OFF CTR, NSF CHRG | GILES, JOSHUA | 27612 | 1006236 | 2/27/2017 | 299.00 | 299.00 | 299.00 | |
| DROP OFF CTR | HANSON, MICHAEL THOMAS | 30200 | 1017458 | 11/20/2017 | 37.50 | 37.50 | 37.50 | |
| DROP OFF CTR | HERRON, DUSTIN | 25408 | 1017459 | 11/20/2017 | 22.50 | 22.50 | 22.50 | |
| DROP OFF CTR, NSF CHRG | LUCERO, JEFFREY | 28432 | 1009554 | 5/22/2017 | 54.50 | 54.50 | 54.50 | |
| DROP OFF CTR, NSF CHRG | TWIN STATE PROP. MAINTENANCE | 28627 | 1014342 | 9/18/2017 | 142.50 | 142.50 | 142.50 | |
| DROP OFF CTR, NSF CHRG | MCCORMACK, BRYAN | 21532 | 1004790 | 1/9/2017 | 178.50 | 178.50 | 178.50 | |
| DROP OFF CTR | PETERSON, JAMES | 11819 | 1005244 | 1/30/2017 | 82.50 | 82.50 | 82.50 | |
| DROP OFF CTR | PIERSON, JASON | 30072 | 1016466 | 11/6/2017 | 41.00 | 41.00 | 41.00 | |
| DROP OFF CTR | POLTACK, GARRETT | 29310 | 1013120 | 8/14/2017 | 80.00 | 80.00 | 80.00 | |
| DROP OFF CTR | SANDBURY, NATHAN | 29629 | 1014337 | 9/18/2017 | 203.50 | 203.50 | 203.50 | |
| DROP OFF CTR, NSF CHRG | SCHUNEMANN, DAVID | 28448 | 1013439 | 8/28/2017 | 81.00 | 81.00 | 81.00 | |
| DROP OFF CTR | WHITEMAN, LACY | 28289 | 1009173 | 5/6/2017 | 5.00 | 5.00 | 5.00 | |
| DROP OFF CTR | WORSLEY, MICHAEL K | 28777 | 1010755 | 6/19/2017 | 21.00 | 4.20 | 4.20 | |
| DROP OFF CTR | YOUNG, NOAH C | 27869 | 1007320 | 3/27/2017 | 177.50 | 177.50 | 177.50 | |
| | | | | | \$ 1,650.50 | \$ 1,633.70 | \$ 1,633.70 | |

Parking:

| | | | | | | | | |
|--------------------------|--------------------|-------|----------------------------|--------------------------|-------------|-------------|-------------|---|
| Parking: | | | | | | | | |
| PINE PERMITS | BENOIT, JESSICA | 27681 | 1010148 & 1011555 | June & July 2017 | \$ 120.00 | \$ 120.00 | \$ 120.00 | All efforts to collect are exhausted, reviewed by solicitors, write-off recommended |
| LAKE AVE LOT PERMIT | BERGERON, ROLAND | 15146 | 1011352 & 1012372 | July & Aug 2017 | 120.00 | 120.00 | 120.00 | |
| DOWNTOWN PERMIT | BRASWELL, LAKEISHA | 29663 | 1016292 & 1018115 | Nov & Dec 2017 | 110.00 | 97.33 | 97.33 | |
| PINE PERMIT | CONSTANT, RYAN | 23588 | 1014288, 1014904 & 1016043 | Sept, Oct, & Nov 2017 | 150.00 | 150.00 | 150.00 | |
| DOWNTOWN PERMIT | CROWLEY, BRIAN | 27683 | 1010149 | 6/2/2017 | 55.00 | 55.00 | 55.00 | |
| PINE PERMIT | DEFABIO, DEBRA | 27805 | 1011605 & 1012616 | July & Aug 2017 | 120.00 | 120.00 | 120.00 | |
| DOWNTOWN PERMITS | EMERSON, SAMANTHA | 27343 | 1007837 & 1009104 | April & May 2017 | 110.00 | 110.00 | 110.00 | |
| VICTORY GARAGE, NSF CHRG | FORREST, TIMOTHY | 26745 | 1004653, 1005705 & 1005987 | Jan & Feb 2017 | 200.00 | 200.00 | 200.00 | |
| DOWNTOWN PERMIT | JEBUR, DIYAR | 29554 | 1015150, 1016281 & 1018105 | Oct, Nov & Dec 2017 | 165.00 | 165.00 | 165.00 | |
| DOWNTOWN PERMITS | KELLY, EDWARD | 29525 | 1015146, 1016278, 1018103 | Oct, Nov & Dec 2017 | 165.00 | 165.00 | 165.00 | |
| DOWNTOWN PERMITS | LOURES, SAMANTHA | 27481 | 1007844 | 4/1/2017 | 55.00 | 55.00 | 55.00 | |
| DOWNTOWN PERMIT | MORENO, CHRISTIAN | 29558 | 1015153, 1016284, 1018108 | Oct, Nov & Dec 2017 | 165.00 | 165.00 | 165.00 | |
| VICTORY PERMIT | PACKARD, DEREK | 26744 | 1004652, 1005704 & 1007804 | Jan, Feb & April 2017 | 255.00 | 255.00 | 255.00 | |
| VICTORY GARAGE | RABEAH, SARMED | 27051 | 1006680 & 1007822 | March & April 2017 | 170.00 | 170.00 | 170.00 | |
| DOWNTOWN PERMIT | ST. JOHN, MARY | 29521 | 1016275, 1018100 & 1019733 | Nov, Dec 2017 & Jan 2018 | 165.00 | 165.00 | 165.00 | |
| DOWNTOWN PERMIT | STUART, MARK | 20625 | 1011397 & 1012413 | July & Aug 2017 | 110.00 | 110.00 | 110.00 | |
| | | | | | \$ 2,235.00 | \$ 2,222.33 | \$ 2,222.33 | |

City of Manchester
Accounts Receivable
Write-Offs - 3rd Qtr FY21

| Dept. | Customer Name | Customer # | Invoice #(s) | Invoice Date | Invoice Original Amount | Invoice Open Amount | Invoice Total Amount Due | Recommendation |
|--------------------------|-----------------------|------------|-------------------|---------------------|----------------------------|----------------------------|----------------------------|---|
| EPD: | | | | | | | | |
| MISC. MONITORING | SERVPRO | 10064 | 1008605/1016515 | May 2017 & Nov 2017 | \$ 40.00 \$ 40.00 | \$ 40.00 \$ 40.00 | \$ 40.00 \$ 40.00 | All efforts to collect are exhausted, reviewed by solicitors, write-off recommended |
| MFD: | | | | | | | | |
| FALSE ALARM FEE 707 HUSE | LRNCT | 27000 | 1039590 | 8/16/2019 | \$ 2,100.00 \$ 2,100.00 | \$ 2,100.00 \$ 2,100.00 | \$ 2,100.00 \$ 2,100.00 | Bankruptcy, reviewed by solicitors, write-off recommended, the estate has no identifiable assets to satisfy unsecured creditors |
| MPD: | | | | | | | | |
| POLICE CRUISER RENTAL | VERICITY CONSTRUCTION | 29057 | 1028365 & 1029153 | Sept & Oct 2018 | \$ 1,422.50 \$ 1,422.50 | \$ 1,422.50 \$ 1,422.50 | \$ 1,422.50 \$ 1,422.50 | Bankruptcy, reviewed by solicitors, write-off recommended, Chapter 7 case wherein unsecured creditors such as the City received no allocation |
| Totals | | | | | \$ 7,448.00 | \$ 7,418.53 | \$ 7,418.53 | |

| Write-off History | | |
|-------------------|--------------------|--------------|
| FY | Number of Accounts | Total Amount |
| FY13 | 46 | \$ 19,080.48 |
| FY14 | 64 | \$ 35,080.98 |
| FY16 | 13 | \$ 15,321.98 |
| FY17 | 10 | \$ 11,092.86 |
| FY18 | 66 | \$ 24,494.11 |
| FY19 | 87 | \$ 31,832.01 |
| FY20 | 35 | \$ 7,733.89 |
| FY21 | 42 | \$ 9,723.89 |



Sharon Y. Wickens
Finance Officer

CITY OF MANCHESTER

Finance Department

May 10, 2021

Committee on Accounts, Enrollment and Revenue Administration
C/o Matthew Normand, City Clerk
One City Hall Plaza
Manchester, NH 03101

Dear Honorable Committee Members,

Attached for your review is the City of Manchester's unaudited Monthly Financial Report for the first ten months of fiscal year 2021.

Expenditures:

The average unobligated balance percentage after ten months should be 16.67% as a benchmark. All departments are within 10% of this benchmark with the exception of the Department of Public Works. The overall unobligated percentage after ten months is 21.40% for 2021 compared to 20.27% a year ago. Health insurance costs for 2021 are trending over budget by \$428 thousand through April. A comparison of retirement payouts through April for FY 2021 and 2020 is as follows:

| | 2021 | 2020 |
|-------------|--------------|--------------|
| Payments | \$ 1,637,792 | \$ 1,478,409 |
| Retirements | | |
| Police | 12 | 10 |
| Fire | 11 | 7 |
| DPW | 6 | 11 |
| All Other | 7 | 9 |
| Total | 36 | 37 |

The following amounts have been transferred from the FY 2021 Contingency Account as of 4/30/2021:

| | | |
|---|------------|--------------|
| Original Budget | 7/1/2020 | 1,571,979.00 |
| Transfer for Splash Pad/Hunt Pool/Crystal Lake Summer Funding | 7/7/2020 | (26,902.00) |
| Transfer for Public Skating Positions | 9/1/2020 | (14,000.00) |
| Transfer for Planning Department for filling critical vacancies | 10/6/2020 | (45,000.00) |
| School Charter Commission completion fund transfer | 10/6/2020 | 5,216.88 |
| Transfer for DPW recycling contract approval | 10/20/2020 | (600,000.00) |
| Transfer to Police Department | 11/17/2020 | (200,000.00) |
| Transfer to DPW for recycling contract | 4/6/2021 | (152,950.00) |
| Transfer back to contingency for Vehicle Impound Lot Project | 4/13/2021 | 352.64 |
| Revised Balance - posted | | 538,696.52 |

Revenues:

Revenues for the first ten months of fiscal year 2021 are \$1 million lower than a year ago. Auto registrations are \$949 thousand higher than the same period a year ago. Cemetery, Parks & Recreation revenues are \$206 thousand higher primarily due to the delayed opening of the golf course in 2020 due to the COVID pandemic restrictions. Reimbursements are lower by \$287 thousands primarily due to the recent bond refunding and the timing of interdepartmental billing from DPW to EPD for sewer work. Building permits are lower by \$2.1 million, primarily due to several large projects requiring building permits in FY20 and the impact on business due to the COVID19 pandemic. Interest income is also down by \$506 thousand due to lower interest rates.

Sincerely,



Sharon Y. Wickens
Finance Officer

City of Manchester, New Hampshire
 Budget vs Actual Expenditures - General Fund
 By Department Without Restricted Items
 For The Ten Months Ended April 30, 2021
 (UNAUDITED)
 Budget Basis
 MNTBUDBNB1

5/10/2
 9:07 A
 1. 1

| | FY 2021 MODIFIED BUDGET | FY 2021 OBLIGATIONS TO DATE | FY 2021 UNOBLIGATED BALANCE | FY 2021 PERCENT UNOBLIGATED |
|----------------------------------|-------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| AGENCIES- | | | | |
| ALDERMEN | \$ 70,000.00 | \$ 51,250.00 | \$ 18,750.00 | 26.79 |
| ASSESSORS | 655,902.00 | 511,568.64 | 144,333.36 | 22.01 |
| CITY CLERK | 1,022,852.00 | 640,732.64 | 382,119.36 | 37.36 |
| CITY SOLICITOR | 1,567,314.00 | 1,234,825.24 | 332,488.76 | 21.21 |
| FINANCE | 996,435.00 | 694,470.65 | 301,964.35 | 30.30 |
| CENTRAL FLEET MANAGEMENT | 3,394,961.00 | 2,634,142.88 | 760,818.12 | 22.41 |
| INFORMATION SYSTEMS | 1,786,787.00 | 1,464,321.01 | 322,465.99 | 18.05 |
| MAYOR | 239,156.00 | 184,404.82 | 54,751.18 | 22.89 |
| OFFICE OF YOUTH SERVICES | 623,414.00 | 474,429.12 | 148,984.88 | 23.90 |
| HUMAN RESOURCES | 775,267.00 | 539,495.36 | 235,771.64 | 30.41 |
| PLANNING & COMMUNITY DEVELOPMENT | 2,140,437.00 | 1,669,052.13 | 471,384.87 | 22.02 |
| TAX COLLECTOR | 657,558.00 | 502,956.27 | 154,601.73 | 23.51 |
| FIRE | 21,577,551.00 | 17,718,598.42 | 3,858,952.58 | 17.88 |
| POLICE | 27,576,629.00 | 21,726,918.34 | 5,849,710.66 | 21.21 |
| HEALTH | 3,048,884.00 | 2,238,877.72 | 810,006.28 | 26.57 |
| DEPARTMENT OF PUBLIC WORKS | 27,997,788.00 | 24,538,157.49 | 3,459,630.51 | 12.36 |
| WELFARE | 1,072,699.00 | 649,247.84 | 423,451.16 | 39.48 |
| LIBRARY | 2,079,487.00 | 1,641,887.30 | 437,599.70 | 21.04 |
| SENIOR SERVICES | 256,008.00 | 195,383.18 | 60,624.82 | 23.68 |
| TOTAL AGENCIES | 97,539,129.00 | 79,310,719.05 | 18,228,409.95 | 18.69 |
| RESTRICTED ITEMS- | | | | |
| WORKERS COMPENSATION - SALARY | 684,000.00 | 293,733.05 | 390,266.95 | 57.06 |
| WORKERS COMPENSATION - MEDICAL | 1,683,654.00 | 1,952,031.03 | (268,377.03) | (15.94) |
| HEALTH INSURANCE | 11,813,720.00 | 10,273,126.40 | 1,540,593.60 | 13.04 |
| DENTAL INSURANCE | 712,791.00 | 627,078.02 | 85,712.98 | 12.02 |
| DEATH BENEFIT | 72,601.00 | 37,287.38 | 35,313.62 | 48.64 |
| DISABILITY INSURANCE | 61,821.00 | 33,446.11 | 28,374.89 | 45.90 |
| CITY RETIREMENT | 9,421,925.00 | 7,813,695.72 | 1,608,229.28 | 17.07 |
| FIRE STATE PENSION | 5,835,716.00 | 4,889,183.59 | 946,532.41 | 16.22 |
| POLICE STATE PENSION | 6,451,192.00 | 5,233,782.58 | 1,217,409.42 | 18.87 |
| FICA | 3,156,973.00 | 2,453,001.08 | 703,971.92 | 22.30 |
| UNEMPLOYMENT | 25,000.00 | - | 25,000.00 | 100.00 |
| TUITION | 50,000.00 | 35,945.66 | 14,054.34 | 28.11 |
| CGL INSURANCE | 1,000,000.00 | 980,915.32 | 19,084.68 | 1.91 |
| TOTAL RESTRICTED ITEMS | 40,969,393.00 | 34,623,225.94 | 6,346,167.06 | 15.49 |

1
 1 OF 2

City of Manchester, New Hampshire
 Budget vs Actual Expenditures - General Fund
 By Department Without Restricted Items
 For The Ten Months Ended April 30, 2021
 (UNAUDITED)
 Budget Basis
 MNTBUDNBN1

5/10/2
 9:07 A
 2. 1

| | FY 2021 MODIFIED BUDGET | FY 2021 OBLIGATIONS TO DATE | FY 2021 UNOBLIGATED BALANCE | FY 2021 PERCENT UNOBLIGATED |
|-------------------------------|-------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| NON-DEPARTMENTAL ITEMS- | | | | |
| CONTINGENCY | 533,479.64 | (5,216.88) | 538,696.52 | 100.98 |
| MPTS | 452,033.00 | 452,033.00 | - | - |
| CIVIC CONTRIBUTIONS | 144,389.00 | 131,476.00 | 12,913.00 | 8.94 |
| TRANSFER TO RESERVE ACCOUNT | 1,850,000.00 | 1,850,000.00 | - | - |
| NON-CITY PROGRAMS | 74,563.00 | 74,563.48 | (.48) | - |
| STREET LIGHTING | 948,087.00 | 772,929.46 | 175,157.54 | 18.47 |
| COMMUNITY IMPROVEMENT PROGRAM | (352.64) | (352.64) | - | - |
| TRANSIT SUBSIDY | 1,373,782.00 | 1,373,782.00 | - | - |
| EMPLOYEE MEDICAL SERVICES | 55,000.00 | 40,752.49 | 14,247.51 | 25.90 |
| MATURING DEBT | 11,863,203.00 | 5,126,676.71 | 6,736,526.29 | 56.79 |
| INTEREST ON MATURING DEBT | 5,349,442.00 | 2,911,140.65 | 2,438,301.35 | 45.58 |
| | ----- | ----- | ----- | ----- |
| TOTAL NON-DEPARTMENTAL ITEMS | 22,643,626.00 | 12,727,784.27 | 9,915,841.73 | 43.79 |
| | ----- | ----- | ----- | ----- |
| TOTAL GENERAL FUND | \$ 161,152,148.00 | \$ 126,661,729.26 | \$ 34,490,418.74 | 21.40 |
| | ===== | ===== | ===== | ===== |

City of Manchester, New Hampshire
 Budget vs Actual Expenditures - General Fund
 By Department Without Restricted Items
 For The Ten Months Ended April 30, 2020
 (UNAUDITED)
 Budget Basis
 MNTBUDNBN2

5/10/2
 9:07 A
 1. 1

| | FY 2020 MODIFIED BUDGET | FY 2020 OBLIGATIONS TO DATE | FY 2020 UNOBLIGATED BALANCE | FY 2020 PERCENT UNOBLIGATED |
|----------------------------------|-------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| AGENCIES- | | | | |
| ALDERMEN | \$ 70,000.00 | \$ 52,500.00 | \$ 17,500.00 | 25.00 |
| ASSESSORS | 671,400.00 | 484,767.26 | 186,632.74 | 27.80 |
| CITY CLERK | 1,074,350.00 | 859,598.50 | 214,751.50 | 19.99 |
| MEDO | 151,768.00 | 77,357.02 | 74,410.98 | 49.03 |
| CITY SOLICITOR | 1,494,017.00 | 1,229,573.30 | 264,443.70 | 17.70 |
| FINANCE | 1,016,066.00 | 814,016.55 | 202,049.45 | 19.89 |
| CENTRAL FLEET MANAGEMENT | 3,301,515.00 | 2,605,771.94 | 695,743.06 | 21.07 |
| INFORMATION SYSTEMS | 1,786,772.00 | 1,228,292.50 | 558,479.50 | 31.26 |
| MAYOR | 235,784.00 | 182,219.45 | 53,564.55 | 22.72 |
| OFFICE OF YOUTH SERVICES | 597,076.00 | 464,163.66 | 132,912.34 | 22.26 |
| HUMAN RESOURCES | 880,267.00 | 560,936.99 | 319,330.01 | 36.28 |
| PLANNING & COMMUNITY DEVELOPMENT | 2,164,616.00 | 1,590,646.28 | 573,969.72 | 26.52 |
| TAX COLLECTOR | 594,283.00 | 483,369.45 | 110,913.55 | 18.66 |
| FIRE | 20,972,192.00 | 17,455,521.55 | 3,516,670.45 | 16.77 |
| POLICE | 26,249,079.00 | 21,461,465.36 | 4,787,613.64 | 18.24 |
| HEALTH | 2,966,686.00 | 2,223,122.44 | 743,563.56 | 25.06 |
| DEPARTMENT OF PUBLIC WORKS | 28,351,871.00 | 24,361,590.59 | 3,990,280.41 | 14.07 |
| WELFARE | 961,746.00 | 779,259.63 | 182,486.37 | 18.97 |
| LIBRARY | 2,073,657.00 | 1,705,640.82 | 368,016.18 | 17.75 |
| SENIOR SERVICES | 236,862.00 | 193,432.53 | 43,429.47 | 18.34 |
| TOTAL AGENCIES | 95,850,007.00 | 78,813,245.82 | 17,036,761.18 | 17.77 |
| RESTRICTED ITEMS- | | | | |
| WORKERS COMPENSATION - SALARY | 976,456.89 | 734,807.70 | 241,649.19 | 24.75 |
| WORKERS COMPENSATION - MEDICAL | 2,532,333.58 | 2,254,262.18 | 278,071.40 | 10.98 |
| HEALTH INSURANCE | 12,359,707.02 | 9,941,800.49 | 2,417,906.53 | 19.56 |
| DENTAL INSURANCE | 496,431.49 | 489,817.83 | 6,613.66 | 1.33 |
| DEATH BENEFIT | 72,601.00 | 37,718.79 | 34,882.21 | 48.05 |
| DISABILITY INSURANCE | 62,151.00 | 33,571.92 | 28,579.08 | 45.98 |
| CITY RETIREMENT | 9,187,096.49 | 7,670,416.27 | 1,516,680.22 | 16.51 |
| FIRE STATE PENSION | 5,695,716.00 | 4,779,470.93 | 916,245.07 | 16.09 |
| POLICE STATE PENSION | 6,159,646.01 | 5,025,496.32 | 1,134,149.69 | 18.41 |
| FICA | 2,993,426.22 | 2,507,106.19 | 486,320.03 | 16.25 |
| UNEMPLOYMENT | 25,000.00 | 5,040.54 | 19,959.46 | 79.84 |
| TUITION | 50,000.00 | 45,112.21 | 4,887.79 | 9.78 |
| CGL INSURANCE | 1,191,862.82 | 803,477.81 | 388,385.01 | 32.59 |
| TOTAL RESTRICTED ITEMS | 41,802,428.52 | 34,328,099.18 | 7,474,329.34 | 17.88 |

2
 10F2

City of Manchester, New Hampshire
 Budget vs Actual Expenditures - General Fund
 By Department Without Restricted Items
 For The Ten Months Ended April 30, 2020
 (UNAUDITED)
 Budget Basis
 MNTBUDNBN2

5/10/2
 9:07 A
 2. 1

| | FY 2020 MODIFIED BUDGET | FY 2020 OBLIGATIONS TO DATE | FY 2020 UNOBLIGATED BALANCE | FY 2020 PERCENT UNOBLIGATED |
|-------------------------------|-------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| NON-DEPARTMENTAL ITEMS- | | | | |
| MPTS | 452,033.00 | 452,033.00 | - | - |
| CONTINGENCY | 35,000.00 | 25,000.00 | 10,000.00 | 28.57 |
| CIVIC CONTRIBUTIONS | 166,760.00 | 161,415.00 | 5,345.00 | 3.21 |
| NON-CITY PROGRAMS | 74,563.48 | 74,563.48 | - | - |
| TRANSFER TO RESERVE ACCOUNTS | 1,392,000.00 | 1,392,000.00 | - | - |
| STREET LIGHTING | 903,784.00 | 888,208.59 | 15,575.41 | 1.72 |
| COMMUNITY IMPROVEMENT PROGRAM | 1,632,757.00 | 1,632,757.00 | - | - |
| TRANSIT SUBSIDY | 1,273,947.00 | 1,273,947.00 | - | - |
| EMPLOYEE MEDICAL SERVICES | 55,000.00 | 37,339.58 | 17,660.42 | 32.11 |
| MATURING DEBT | 12,137,778.24 | 5,671,515.45 | 6,466,262.79 | 53.27 |
| INTEREST ON MATURING DEBT | 5,074,866.76 | 3,502,373.55 | 1,572,493.21 | 30.99 |
| | ----- | | | |
| TOTAL NON-DEPARTMENTAL ITEMS | 23,198,489.48 | 15,111,152.65 | 8,087,336.83 | 34.86 |
| | ----- | | | |
| TOTAL GENERAL FUND | \$ 160,850,925.00 | \$ 128,252,497.65 | \$ 32,598,427.35 | 20.27 |
| | ===== | | | |

2
 2 of 2

City of Manchester, New Hampshire
 Budget vs Actual Revenue By Department - General Fund
 Non-Property Tax Revenues
 For The Ten Months Ended April 30, 2021
 (UNAUDITED)
 Budget Basis
 MNTREVAGEN

5/10/2
 9:08 A
 1. 1

| | FY 2021 MODIFIED BUDGET | FY 2021 REVENUE RECOGNIZED | FY 2021 UNRECOGNIZED BALANCE | FY 2021 PERCENTAGE UNRECOGNIZED |
|----------------------------------|-------------------------------|----------------------------------|------------------------------------|---------------------------------------|
| AGENCIES- | | | | |
| ASSESSORS | 933,500.00 | 898,472.11 | 35,027.89 | 3.75 |
| CITY CLERK | 2,415,055.00 | 1,510,928.22 | 904,126.78 | 37.44 |
| CITY SOLICITOR | 681,317.00 | 816,859.34 | (135,542.34) | (19.89) |
| FINANCE | 8,247,281.00 | 5,253,115.46 | 2,994,165.54 | 36.30 |
| INFORMATION SYSTEMS | 205,000.00 | 208,219.50 | (3,219.50) | (1.57) |
| HUMAN RESOURCES | 6,000.00 | 8,016.90 | (2,016.90) | (33.62) |
| PLANNING & COMMUNITY DEVELOPMENT | 3,196,000.00 | 2,229,894.17 | 966,105.83 | 30.23 |
| TAX COLLECTOR | 22,924,869.00 | 18,210,847.09 | 4,714,021.91 | 20.56 |
| CENTRAL FLEET MANAGEMENT | 45,000.00 | 46,017.05 | (1,017.05) | (2.26) |
| FIRE | 941,870.00 | 994,473.78 | (52,603.78) | (5.59) |
| POLICE | 1,218,308.00 | 520,468.94 | 697,839.06 | 57.28 |
| HEALTH | 2,638,657.00 | 1,629,185.50 | 1,009,471.50 | 38.26 |
| DEPARTMENT OF PUBLIC WORKS | 13,645,767.00 | 9,661,989.15 | 3,983,777.85 | 29.19 |
| WELFARE | 15,000.00 | 20,199.12 | (5,199.12) | (34.66) |
| SENIOR SERVICES | 4,500.00 | - | 4,500.00 | 100.00 |
| TOTAL AGENCIES | \$ 57,118,124.00 | \$ 42,008,686.33 | \$ 15,109,437.67 | 26.45 |

City of Manchester, New Hampshire
 Budget vs Actual Revenue By Type - General Fund
 Non-Property Tax Revenues
 For The Ten Months Ended April 30, 2021
 (UNAUDITED)
 Budget Basis
 MNTREVNPRP

5/10/2
 9:14 A
 1. 1

| | MODIFIED BUDGET | REVENUE RECOGNIZED | UNRECOGNIZED BALANCE | PERCENTAGE UNRECOGNIZED |
|-------------------------------------|--------------------|-----------------------|-------------------------|----------------------------|
| TAXES, INTEREST AND PENALTIES | | | | |
| MISCELLANEOUS TAXES | 21,140.00 | 45,199.52 | (24,059.52) | (113.81) |
| INTEREST AND PENALTIES | 670,000.00 | 737,942.84 | (67,942.84) | (10.14) |
| CABLE FRANCHISE FEES | 1,700,000.00 | 865,026.96 | 834,973.04 | 49.12 |
| ----- | | | | |
| TOTAL TAXES, INTEREST AND PENALTIES | 2,391,140.00 | 1,648,169.32 | 742,970.68 | 31.07 |
| LICENSES AND PERMITS | | | | |
| AUTO REGISTRATIONS | 21,946,797.00 | 17,191,413.77 | 4,755,383.23 | 21.67 |
| LICENSES | 546,640.00 | 500,307.34 | 46,332.66 | 8.48 |
| PERMITS | 3,071,935.00 | 2,075,987.57 | 995,947.43 | 32.42 |
| ----- | | | | |
| TOTAL LICENSES AND PERMITS | 25,565,372.00 | 19,767,708.68 | 5,797,663.32 | 22.68 |
| INTERGOVERNMENTAL | | | | |
| FEDERAL REVENUES | 406,000.00 | 311,194.23 | 94,805.77 | 23.35 |
| PAYMENTS IN LIEU OF TAXES | 895,800.00 | 860,160.07 | 35,639.93 | 3.98 |
| STATE REVENUES | 5,525,193.00 | 4,709,797.94 | 815,395.06 | 14.76 |
| ----- | | | | |
| TOTAL INTERGOVERNMENTAL | 6,826,993.00 | 5,881,152.24 | 945,840.76 | 13.85 |
| SALES AND SERVICES | | | | |
| GENERAL REVENUES | 196,724.00 | 168,844.21 | 27,879.79 | 14.17 |
| PUBLIC SAFETY | 266,150.00 | 167,724.54 | 98,425.46 | 36.98 |
| HIGHWAY | 1,035,574.00 | 879,213.48 | 156,360.52 | 15.10 |
| HEALTH | 13,500.00 | - | 13,500.00 | 100.00 |
| CEMETERY, PARKS & RECREATION | 1,751,734.00 | 1,530,338.24 | 221,395.76 | 12.64 |
| ZONING BOARD | 69,000.00 | 60,406.00 | 8,594.00 | 12.46 |
| PARKING VIOLATIONS | 7,500.00 | 800.00 | 6,700.00 | 89.33 |
| COURT FINES | 9,000.00 | 2,457.90 | 6,542.10 | 72.69 |
| OTHER FINES | - | 13,025.00 | (13,025.00) | - |
| FEES | 1,171,345.00 | 1,160,186.70 | 11,158.30 | .95 |
| WITNESS FEES | - | 285.00 | (285.00) | - |
| ----- | | | | |
| TOTAL SALES AND SERVICES | 4,520,527.00 | 3,983,281.07 | 537,245.93 | 11.88 |
| OTHER REVENUE SOURCES | | | | |
| INTEREST INCOME | 502,750.00 | 354,428.91 | 148,321.09 | 29.50 |
| FUND TRANSFERS | 2,856,195.00 | - | 2,856,195.00 | 100.00 |
| REIMBURSEMENTS | 3,125,550.00 | 2,614,895.82 | 510,654.18 | 16.34 |
| RENTALS & LEASES | 1,206,952.00 | 1,144,523.43 | 62,428.57 | 5.17 |
| SCHOOL CHARGEBACKS | 10,119,982.00 | 6,611,013.18 | 3,508,968.82 | 34.67 |
| MISCELLANEOUS | 2,663.00 | 3,513.68 | (850.68) | (31.94) |
| ----- | | | | |
| TOTAL OTHER REVENUE SOURCES | 17,814,092.00 | 10,728,375.02 | 7,085,716.98 | 39.78 |
| ----- | | | | |
| TOTAL | \$ 57,118,124.00 | \$ 42,008,686.33 | \$ 15,109,437.67 | 26.45 |
| ===== | | | | |

City of Manchester, New Hampshire
 Budget vs Actual Revenue By Type -
 Non-Property Tax Revenues
 For The Ten Months Ended April 30, 2021
 Modified Budget FY 2021
 (UNAUDITED)
 Budget Basis
 MNTREVC0M1

5/10/2
 9:21 A
 1. 1

| | ACTUAL FY 2020 | MODIFIED BUDGET FY 21 | DIFFERENCE ACTUAL 20 VS BUDGET 21 | PERCENTAGE DIFFERENCE OF FY20 VS FY21 |
|-------------------------------------|-------------------|-----------------------------|---|---|
| TAXES, INTEREST AND PENALTIES | | | | |
| MISCELLANEOUS TAXES | 27,986 | 21,140 | (6,846) | (24.46) |
| INTEREST AND PENALTIES | 972,779 | 670,000 | (302,779) | (31.13) |
| CABLE FRANCHISE FEES | 1,757,127 | 1,700,000 | (57,127) | (3.25) |
| | ----- | ----- | ----- | ----- |
| TOTAL TAXES, INTEREST AND PENALTIES | 2,757,892 | 2,391,140 | (366,752) | (13.30) |
| LICENSES AND PERMITS | | | | |
| AUTO REGISTRATIONS | 20,236,277 | 21,946,797 | 1,710,520 | 8.45 |
| LICENSES | 479,715 | 546,640 | 66,925 | 13.95 |
| PERMITS | 4,725,828 | 3,071,935 | (1,653,893) | (35.00) |
| | ----- | ----- | ----- | ----- |
| TOTAL LICENSES AND PERMITS | 25,441,820 | 25,565,372 | 123,552 | .49 |
| INTERGOVERNMENTAL | | | | |
| FEDERAL REVENUES | 239,640 | 406,000 | 166,360 | 69.42 |
| PAYMENTS IN LIEU OF TAXES | 895,764 | 895,800 | 36 | - |
| STATE REVENUES | 5,636,375 | 5,525,193 | (111,182) | (1.97) |
| | ----- | ----- | ----- | ----- |
| TOTAL INTERGOVERNMENTAL | 6,771,779 | 6,826,993 | 55,214 | .82 |
| SALES AND SERVICES | | | | |
| GENERAL REVENUES | 304,654 | 196,724 | (107,930) | (35.43) |
| PUBLIC SAFETY | 248,262 | 266,150 | 17,888 | 7.21 |
| HIGHWAY | 1,065,841 | 1,035,574 | (30,267) | (2.84) |
| HEALTH | 4,640 | 13,500 | 8,860 | 190.95 |
| CEMETERY, PARKS & RECREATION | 1,596,975 | 1,751,734 | 154,759 | 9.69 |
| ZONING BOARD | 69,190 | 69,000 | (190) | (.27) |
| PARKING VIOLATIONS | 5,950 | 7,500 | 1,550 | 26.05 |
| COURT FINES | 7,350 | 9,000 | 1,650 | 22.45 |
| OTHER FINES | 13,250 | - | (13,250) | (100.00) |
| FEES | 1,161,304 | 1,171,345 | 10,041 | .86 |
| WITNESS FEES | 14,452 | - | (14,452) | (100.00) |
| | ----- | ----- | ----- | ----- |
| TOTAL SALES AND SERVICES | 4,491,868 | 4,520,527 | 28,659 | .64 |
| OTHER REVENUE SOURCES | | | | |
| INTEREST INCOME | 883,308 | 502,750 | (380,558) | (43.08) |
| FUND TRANSFERS | 3,062,411 | 2,856,195 | (206,216) | (6.73) |
| REIMBURSEMENTS | 3,667,573 | 3,125,550 | (542,023) | (14.78) |
| RENTALS & LEASES | 766,271 | 1,206,952 | 440,681 | 57.51 |
| SCHOOL CHARGEBACKS | 9,088,194 | 10,119,982 | 1,031,788 | 11.35 |
| MISCELLANEOUS | 35,334 | 2,663 | (32,671) | (92.46) |
| | ----- | ----- | ----- | ----- |
| TOTAL OTHER REVENUE SOURCES | 17,503,091 | 17,814,092 | 311,001 | 1.78 |
| | ----- | ----- | ----- | ----- |
| TOTAL | \$ 56,966,450 | \$ 57,118,124 | \$ 151,674 | .27 |
| | ===== | ===== | ===== | ===== |

City of Manchester, New Hampshire
 Budget vs Actual Revenue By Type -
 Non-Property Tax Revenues
 For The ten Months Ended April 30, 2021 and 2020
 (UNAUDITED)
 Budget Basis
 MNTREVCOM2

5/10/2
 9:21 A
 1. 1

| | 10 MONTH ACTUAL FY 2020 | 10 MONTH ACTUAL FY 2021 | DIFFERENCE ACTUAL 20 VS ACTUAL 21 | PERCENTAGE DIFFERENCE OF FY20 VS FY21 |
|-------------------------------------|-------------------------------|-------------------------------|---|---|
| TAXES, INTEREST AND PENALTIES | | | | |
| MISCELLANEOUS TAXES | 27,986 | 45,199 | 17,213 | 61.51 |
| INTEREST AND PENALTIES | 728,489 | 737,942 | 9,453 | 1.30 |
| CABLE FRANCHISE FEES | 871,414 | 865,026 | (6,387) | (.73) |
| | ----- | ----- | ----- | ----- |
| TOTAL TAXES, INTEREST AND PENALTIES | 1,627,889 | 1,648,169 | 20,280 | 1.25 |
| LICENSES AND PERMITS | | | | |
| AUTO REGISTRATIONS | 16,242,723 | 17,191,413 | 948,690 | 5.84 |
| LICENSES | 327,055 | 500,307 | 173,252 | 52.97 |
| PERMITS | 4,264,094 | 2,075,987 | (2,188,106) | (51.31) |
| | ----- | ----- | ----- | ----- |
| TOTAL LICENSES AND PERMITS | 20,833,872 | 19,767,708 | (1,066,163) | (5.12) |
| INTERGOVERNMENTAL | | | | |
| FEDERAL REVENUES | 208,291 | 311,194 | 102,903 | 49.40 |
| PAYMENTS IN LIEU OF TAXES | 783,264 | 860,160 | 76,896 | 9.82 |
| STATE REVENUES | 4,761,439 | 4,709,797 | (51,641) | (1.08) |
| | ----- | ----- | ----- | ----- |
| TOTAL INTERGOVERNMENTAL | 5,752,994 | 5,881,152 | 128,158 | 2.23 |
| SALES AND SERVICES | | | | |
| GENERAL REVENUES | 274,451 | 168,844 | (105,606) | (38.48) |
| PUBLIC SAFETY | 212,062 | 167,724 | (44,337) | (20.91) |
| HIGHWAY | 761,036 | 879,213 | 118,177 | 15.53 |
| HEALTH | 4,640 | - | (4,640) | (100.00) |
| CEMETERY, PARKS & RECREATION | 1,324,074 | 1,530,338 | 206,264 | 15.58 |
| ZONING BOARD | 54,165 | 60,406 | 6,241 | 11.52 |
| PARKING VIOLATIONS | 5,850 | 800 | (5,050) | (86.32) |
| COURT FINES | 7,300 | 2,457 | (4,842) | (66.33) |
| OTHER FINES | 13,250 | 13,025 | (225) | (1.70) |
| FEES | 1,014,585 | 1,160,186 | 145,601 | 14.35 |
| WITNESS FEES | 14,452 | 285 | (14,167) | (98.03) |
| | ----- | ----- | ----- | ----- |
| TOTAL SALES AND SERVICES | 3,685,865 | 3,983,281 | 297,416 | 8.07 |
| OTHER REVENUE SOURCES | | | | |
| INTEREST INCOME | 860,277 | 354,428 | (505,848) | (58.80) |
| REIMBURSEMENTS | 2,901,487 | 2,614,895 | (286,591) | (9.88) |
| RENTALS & LEASES | 703,813 | 1,144,523 | 440,710 | 62.62 |
| SCHOOL CHARGEBACKS | 6,651,848 | 6,611,013 | (40,834) | (.61) |
| MISCELLANEOUS | 5,570 | 3,513 | (2,056) | (36.92) |
| | ----- | ----- | ----- | ----- |
| TOTAL OTHER REVENUE SOURCES | 11,122,995 | 10,728,375 | (394,619) | (3.55) |
| | ----- | ----- | ----- | ----- |
| TOTAL | \$ 43,023,615 | \$ 42,008,686 | \$ (1,014,928) | (2.36) |
| | ===== | ===== | ===== | ===== |

City of Manchester, New Hampshire
Parking Division
Budgetary basis
For the ten months ended April 30, 2021

(unaudited)

| Object Code Description | 2021 Revised Budget | July 2020- April 2021 Activity | 2021 Balance |
|--|------------------------|--------------------------------------|--------------|
| Intergovernmental Total | - | - | - |
| Charges for Services Total | 1,497,150 | 905,075 | 682,373 |
| Licenses & Permits Total | 2,846,500 | 1,942,418 | 904,082 |
| Interest Total | 25,450 | 1,847 | 23,603 |
| Other Revenue Total | 634,958 | 555,696 | 79,262 |
| Grand Total | 5,004,058 | 3,405,036 | 1,599,022 |
| Salaries & Wages Total | 646,388 | 481,861 | 164,527 |
| Employee Benefits Total | 379,225 | 319,960 | 59,265 |
| Purchased Professional Services Total | 14,500 | 15,429 | (929) |
| Purchased Property Services Total | 816,440 | 542,879 | 273,561 |
| Other Purchased Services Total | 70,100 | 57,309 | 12,791 |
| Supplies & Materials Total | 100,000 | 56,191 | 43,809 |
| Capital Outlay Total | - | - | - |
| Miscellaneous Total | 213,270 | 90,849 | 122,421 |
| Non-Departmental Total | 258,040 | 229,771 | 28,269 |
| Miscellaneous-Reimburse City Total | 2,506,095 | - | 2,506,095 |
| Grand Total | 5,004,058 | 1,794,249 | 3,209,809 |
| Excess (deficit) of revenues over expenditures | - | 1,610,787 | (1,610,787) |

Emily Gray Rice
City Solicitor

Peter R. Chiesa
Deputy City Solicitor



Gregory T. Muller
John G. Blanchard
Jeremy A. Harmon
Andrea C. Muller
Steven J. Ranfos
Kathleen A. Broderick

CITY OF MANCHESTER

Office of the City Solicitor

February 9, 2021

Chairman O'Neil
City of Manchester
Board of Mayor and Alderman
Committee on Accounts, Enrollment and Revenue Administration
One City Hall Plaza
Manchester, NH 03101

RE: In Re: Corcoran Environmental Services, Inc.
United States Bankruptcy Court for the District of Maine
Docket No. 09-20462 and Outstanding Debt to the City of Manchester

Dear Chairman O'Neil:

I am writing to you to provide a summary of where we presently stand regarding Corcoran Environmental Services, Inc. (hereinafter, "Corcoran") and the outstanding debt owed to the City of Manchester (hereinafter, "City").

Upon information and belief, Corcoran is a Maine corporation that still remains in good standing as of the date of the letter. The sole shareholder for the corporation is Patrick Corcoran (hereinafter, "Principal").

On April 6, 2009, Corcoran filed for Chapter 11 bankruptcy reorganization protection in State of Maine. The City was listed as a debtor and filed a proof of claim as required. Under the Chapter 11 Plan approved by the trustee and Court, Corcoran was to have paid all of its debts including the debt owed to the City by December 31, 2016.

Efforts to collect this outstanding debt have been continuous and ongoing.

Using all available lawful means, an investigation into the financial status of Corcoran and Patrick Corcoran revealed the following information:

- The Principal does not have any identifiable assets to include any real property, vehicles, or other assets that could be attached.
- The Principal currently rents from or resides with another person who is not a spouse.

One City Hall Plaza • Manchester, New Hampshire 03101 • (603) 624-6523 • FAX: (603) 624-6528
TTY: 1-800-735-2964

E-Mail: solicitor@manchesternh.gov • Website: www.manchesternh.gov

- The Principal is divorced and as a result of the divorce proceedings is now the sole shareholder of Corcoran.
- The website for Corcoran not updated since 2012. Much of the available information online regarding Corcoran is outdated.
- Company remains in good standing with State of Maine (last filing was March 2020). The next annual report should be filed either later this month or early March 2021 based upon the filing history of the company.
- Company has reported to USDOT that it has 3 trucks. All trucks appear to be leased based upon the information discovered. The information from the USDOT did not contain a date. This information remains the same as previously reported and the source does not have a date showing when it was last updated.
- On or about October 15, 2018, Corcoran was the victim of an accidental fire. The news reports of the fire mention that bales of paper owned by Corcoran were seen burning. As a result of the fire, Corcoran moved to its new location in Gorham, ME. Counsel for Corcoran represented that as a result of the fire, all equipment was lost and personnel left the company.
- Owner of building where Corcoran was leasing at the time of the fire did not have insurance and according to news reports the sprinkler system was not operational at the time of the fire.
- The market for recycling has been extremely poor with some economist describing the situation as a “collapse.” The major issues according to expert are that China stopped importing most used plastics and paper in 2017 and that the contamination levels of recyclable materials are presently too high to make recycling cost effective. For point of reference, the largest recycling hauler in the US has closed 25 % of its plants due to market issues.
- Corcoran had remained without a location for the majority of 2020 due to the loss of a lease and “issues surrounding COVID-19.”
- Recently, Corcoran has leased a new facility. To date, I have been unable to confirm that the address for this new facility.

Searches regarding Corcoran have been regularly run and there has been contact with counsel for Corcoran on a regular basis. The consistent representation is that Corcoran has been unable to offer to resolve this matter due in part to one or a combination of the following:

- the collapse of the recycling market and the continued poor outlook;
- complications from the Corcoran divorce regarding the status of the business;
- the destruction of the location of the business and all of its equipment;
- the loss of locations due to the loss of a lease; and/or
- the issues created and exasperated by the ongoing COVID-19 pandemic such as finding personnel.

During the most recent phone conversation of January 29, 2021, it was suggested that Corcoran may be in a position now to offer to resolve this matter. However, as of the writing of this letter, Counsel has not heard back with any potential or firm terms for the Committee’s consideration.

Given the facts and circumstances of this matter, the City options remain the same:

- 1.) The City could wait to see if Corcoran makes a reasonable offer to resolve this matter prior to the next committee meeting;
- 2.) The City could hire outside counsel licensed in the State of Maine to pursue action in the Bankruptcy Court with the caveat that any litigation may cause Corcoran to convert to a Chapter Seven Liquidation Bankruptcy; and/or
- 3.) The City could follow in the footsteps of Rockland, ME and consider the debt uncollectible and write-off the debt.

Our office remains available and willing to assist the Committee if it should decide to pursue either option.

Thank you for your courtesy and attention to this matter.

Respectfully yours,

Gregory T. Muller, Esquire
NH BAR #16477
City of Manchester
Office of the City Solicitor
One City Hall Plaza
Manchester, NH 03101
(603) 624-6523
(603) 624-6528 (fax)

cc. File